

# 1988

## District of Columbia — Individual Income Tax Forms

This package contains the following: Form D-40 and D-40EZ — Schedules A and H

### IMPORTANT MESSAGE TO TAXPAYERS

This booklet contains your 1988 District of Columbia Individual Income Tax Return and Instructions. This year, the D-40EZ and D-40 individual income tax returns will be scanned automatically. Returns which are not scannable will be delayed in processing. To avoid unnecessary delay, you or your tax preparer **MUST** use one of the tax returns in this booklet or a scannable tax return obtained from or approved in advance by the Department of Finance and Revenue. Please follow carefully the instructions contained in this booklet on how to enter scannable information on your return.

Only a few other changes apply for tax year 1988. These changes, which are discussed in detail in the instructions contained in this booklet, are as follows:

- The maximum tax rate has been lowered.
- The personal exemption has been increased.
- There are new requirements for claiming a state tax credit.
- The interest expense deductions have been changed.

Before you prepare your 1988 District of Columbia Individual Income Tax Return, you must complete your Federal Income Tax Return. The major changes in your D.C. taxes for tax year 1988 are included in the computation of the Federal Adjusted Gross Income Total. This amount is carried over to the District individual income tax return. For tax year 1988, if you are not required to file a Federal tax return, you do not have to file a District individual income tax return (see instructions for filing requirements).

The District of Columbia will continue to provide numerous taxpayer assistance services. For a list of these services, please see the inside front cover of this booklet. We will also continue to give prompt attention to processing and mailing all income tax refunds. In order to free our employees to assist taxpayers with the preparation of their returns during the peak filing period, information regarding the status of 1988 refunds will not be available before May 1, 1989.



Harold L. Thomas  
Director

Department of Finance and Revenue

**District of  
Columbia**



**Department  
of Finance  
and Revenue**

Peel off the label below and place it in the address area of the Form D-40 or D-40EZ you file. ▼ Make necessary corrections.

Cart-Rt-Sort
Bulk Rate
U.S. Postage Paid
Permit No.
5695
Baltimore, Md.

***“WASHINGTON IS A CAPITAL CITY.”***

## TAXPAYER SERVICES

1. Hearing impaired individuals with access to a TDD (Telecommunications Device for the Deaf) may call 727-5618 for assistance.
2. For assistance in preparing your tax return, you may visit the following location:

LOCATION	DATES	DAYS	TIME
Municipal Center 300 Indiana Avenue, N.W. Room 2066	*January 3 thru March 31	Monday thru Friday	9:30 - 4:30
	April 3 thru April 17	Monday thru Friday	9:30 - 7:00
	April 1, 8, AND April 15	Saturdays	9:30 - 1:30

\*Closed January 16, 20 and February 20

3. Tax Forms—A reference book containing the major tax forms is available in each District public library branch. You may photocopy and **file** any of these forms **except** forms D-40 and D-40EZ. You may also obtain tax forms by calling 727-6170 to have forms mailed to you, or by visiting one of the following locations:

REEVES CENTER (Lobby) 2000 - 14th Street, N.W.	MUNICIPAL CENTER (Lobby) 300 Indiana Avenue, N.W.	MARTIN LUTHER KING, JR. MEMORIAL LIBRARY (Business Div.) 901 "G" St., N.W.
RECORDER OF DEEDS BLDG. (Lobby) 515 "D" Street, N.W.	POTOMAC BUILDING (Lobby) 614 "H" Street, N.W.	DISTRICT BUILDING (Lobby) 1350 Pa. Avenue, N.W.

4. If your questions have not been answered by the instructions in this booklet, you may call 727-6103 for further assistance.

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## IMPORTANT SPECIAL INSTRUCTIONS FOR FILLING OUT FORMS D-40EZ AND D-40

THE D-40EZ AND D-40 INDIVIDUAL INCOME TAX RETURNS CAN BE READ BY SPECIAL OPTICAL CHARACTER RECOGNITION (SCANNING) EQUIPMENT. THE INFORMATION YOU WRITE ON THESE TAX RETURNS WILL BE "SCANNED" AND AUTOMATICALLY ENTERED INTO A COMPUTER, THEREBY BYPASSING TRADITIONAL MANUAL OPERATIONS.

IT IS IMPORTANT THAT YOU FOLLOW THE RULES BELOW:

1.
  - If you receive a MAILING LABEL with your tax booklet, use the MAILING LABEL, since this label can be scanned.
  - DO NOT write in the name, address or social security boxes on the tax return, if you use the MAILING LABEL.
  - If you are using a MAILING LABEL, place the MAILING LABEL on top of the name, address and social security area of the tax return.
  - Make any necessary changes, if needed on the MAILING LABEL.
2.
  - If you DID NOT receive a MAILING LABEL, you must fill in the name, address and social security BOXES on the tax return, following the instructions below.
  - Print clearly
  - Print your letters and numbers according to these samples:

## NUMBERS

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

## LETTERS

A	B	C	D	E	F	G	H	I	J	K	L	M
---	---	---	---	---	---	---	---	---	---	---	---	---

N	O	P	Q	R	S	T	U	V	W	X	Y	Z
---	---	---	---	---	---	---	---	---	---	---	---	---

- Most names and addresses will fit in the boxes provided. However, if for example, there are more than (15) letters in your last name, start at the left hand box and enter as many letters as you can until you run out of boxes to the right.
- Leave a space between your house number, address and street (drive, place, circle, court, etc.). You may abbreviate the words Street (ST), Drive (DR), Place (PL), Circle (CR), and Court (CT), etc.

### EXAMPLE

Present home address  
(number and street)

4	0	0	0		M	A	P	L	E		S	T							
---	---	---	---	--	---	---	---	---	---	--	---	---	--	--	--	--	--	--	--

Apt. no.

1	0	1	
---	---	---	--

- You may use almost any writing instrument **except** Red Inks or Red Ribbons.

REMEMBER, YOUR HANDWRITING WILL DETERMINE HOW ACCURATELY YOUR TAX INFORMATION IS TRANSFERRED TO THE COMPUTER. CLEAR AND DISTINCT CHARACTERS, WRITTEN LIKE THE ABOVE SAMPLES, WILL ENSURE ACCURACY.

DISTRICT OF COLUMBIA  
INDIVIDUAL INCOME TAX RETURN

For Calendar Year 1988 or Other

taxable year beginning \_\_\_\_\_, 19\_\_\_\_ and ending \_\_\_\_\_, 19\_\_\_\_

Not to be filled in by Taxpayer

A	B	C	D
---	---	---	---

**IMPORTANT: THIS IS A COMPUTER  
SCANNABLE FORM. ENTER LETTERS  
AND NUMBERS FOLLOWING EXAMPLE.**

NUMBERS  
0 1 2 3 4 5 6 7 8 9

LETTERS  
A B C D E F G H I J K L M  
N O P Q R S T U V W X Y Z

## Name, Address, Zip Code &amp; Social Security Number

**Your  
first  
name**

middle

**Last  
name**

Present  
home  
addressApt.  
no.

City

State

**Zip  
Code**

**Social security  
number**

DFR USE  
ONLY

**IMPORTANT - See reverse side to determine if you are qualified to use this short form.**

## Figure your tax

- |    |                                                                                                                                                                        |    |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1  | Total wages, salaries, and tips. This should be shown on your W-2 form(s). (attach your W-2 form(s).)                                                                  | 1  |
| 2  | Interest income of \$400 or less. If the total is more than \$400, you cannot use Form D-40EZ.                                                                         | 2  |
| 3  | Add line 1 and line 2. This is your adjusted gross income.                                                                                                             | 3  |
| 4  | Amount of your standard Deduction.                                                                                                                                     | 4  |
| 5  | Subtract line 4 from line 3.                                                                                                                                           | 5  |
| 6  | Amount of your personal exemption. If you are claimed as a dependent on anyone else's tax return, you cannot claim an exemption.                                       | 6  |
| 7  | Subtract line 6 from line 5. This is your taxable income.                                                                                                              | 7  |
| 8  | Use the tax table in the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax.                                                | 8  |
| 9  | Low income Credit (See instructions on reverse side).                                                                                                                  | 9  |
| 10 | Tax after credit. Subtract line 9 from line 8 and enter your answer. (Do not enter less than zero). If no entry is made on line 9 enter amount from line 8 on line 10. | 10 |
| 11 | Enter your D.C. income tax withheld. Attach Withholding statement(s).                                                                                                  | 11 |

Dollars	Cents
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[illegible]

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[illegible]

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**Refund  
or  
amount  
you owe**

- 12** If line 11 is larger than 10, subtract line 10 from line 11.  
Enter the **amount of your refund**.
- 
- 13** If line 10 is larger than line 11, subtract line 11 from line 10.  
Enter the **amount you owe**. Attach check or money order  
for the full amount, payable to "D.C. Treasurer."

--	--	--	--	--

				總 審 裁 官	
--	--	--	--	------------------	--

## Sign your return

**I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.**

**Your Signature**

Date \_\_\_\_\_

Preparer

Date \_\_\_\_\_

**Make check or money order payable to D.C. Treasurer. Enter your Social Security number and tax year on your payment. Mail this return and payment to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861 on or before April 17, 1989.**

# INSTRUCTIONS FOR FORM D-40EZ

## YOU CAN USE FORM D-40EZ IF:

1. Your filing status is single.
2. You do not claim exemptions for being 65 or over, OR for being blind.
3. You do not claim any dependents.
4. You do not itemize your deductions.
5. You are not filing Schedule H, Property Tax Credit Claim.
6. You have no adjustments or modifications to your income.
7. Your taxable income is less than \$50,000 and consists of **ONLY** wages, salaries, and tips, and your interest income was \$400 or less.
8. You were a resident of the District of Columbia for a full 12 months.
9. You do not have Estimated Tax Payments which you are claiming.

## COMPLETING YOUR RETURN—It will make it easier for us to process your return if you do the following:

1. Keep your numbers inside the blocks.
2. Do not use dollar signs.

**NAME AND ADDRESS**—Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, print (do not type) the information in the name and address boxes following the instructions on how to write your letters and figures. Do not forget to include your zip code.

## FIGURE YOUR TAX

**LINE 1.**—Enter the total amount you received in wages, salaries, and tips as shown on your 1988 wage statement(s).

**LINE 2.**—Enter the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You cannot use this form if your interest income was more than \$400.

**LINE 4.**—You are entitled to \$2,000 for the Standard Deduction.

**LINE 6.**—You are entitled to a **personal exemption** of \$1,025. If you are entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form. If you are claimed as a dependent on anyone else's tax return, you are not entitled to claim a personal exemption.

**LINE 7.**—This is your **taxable income**. Use this figure to find your tax in the Tax Tables found on Pages 9-12 of the instruction booklet.

**LINE 8.**—Enter your **Tax**.

**LINE 9.**—Enter Low Income Credit if eligible (See instructions and tables in instruction booklet).

**LINE 10.**—Tax after Credit. Subtract line 9 from line 8 and enter result, but not less than zero. If no entry is made on line 9, enter the amount from line 8.

**LINE 11.**—Enter the amount of District of Columbia income tax withheld. Be sure to attach **ALL** withholding statements, if you had more than one employer.

## REFUND OR AMOUNT YOU OWE—COMPARE LINE 10 WITH LINE 11

**LINE 12.**—If line 11 is larger than line 10, you are entitled to a refund. Subtract line 10 from line 11, and enter the result.

**LINE 13.**—If line 10 is larger than line 11, you owe more tax. Subtract line 11 from line 10, and enter the result. Attach your check or money order for the **FULL** payment. **Write your social security number and tax year on your payment.**

**SIGN YOUR RETURN**—You must sign and date your return. If you pay someone to prepare your return, that person must also sign below the space for your signature.

**MAILING YOUR RETURN**—File your return by **April 17, 1989**. Mail it in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see the mailing instructions in the lower right corner of the return.

☆☆☆  
1988  
D-40EZ

DISTRICT OF COLUMBIA  
INDIVIDUAL INCOME TAX RETURN

For Calendar Year 1988 or Other

taxable year beginning \_\_\_\_\_, 19\_\_\_\_ and ending \_\_\_\_\_, 19\_\_\_\_

Not to be filled in by Taxpayer

A B C D

IMPORTANT: THIS IS A COMPUTER  
SCANNABLE FORM. ENTER LETTERS  
AND NUMBERS FOLLOWING EXAMPLE.

NUMBERS  
0 1 2 3 4 5 6 7 8 9  
LETTERS  
A B C D E F G H I J K L M  
N O P Q R S T U V W X Y Z

Name, Address, Zip Code & Social Security Number

Your first name	<input type="text"/>	middle initial	<input type="text"/>	Last name	<input type="text"/>
Present home address	<input type="text"/>				Apt. no. <input type="text"/>
City	<input type="text"/>	State	<input type="text"/>	Zip Code	<input type="text"/>
Social security number	<input type="text"/>	DFR USE ONLY	<input type="text"/>		

**IMPORTANT - See reverse side to determine if you are qualified to use this short form.**

**Figure your tax**

Attach Form(s) W-2 here

1	Total wages, salaries, and tips. This should be shown on your W-2 form(s). (attach your W-2 form(s).)	1	<input type="text"/>
2	Interest income of \$400 or less. If the total is more than \$400, you cannot use Form D-40EZ.	2	<input type="text"/>
3	Add line 1 and line 2. This is your adjusted gross income.	3	<input type="text"/>
4	Amount of your standard Deduction.	4	<input type="text"/>
5	Subtract line 4 from line 3.	5	<input type="text"/>
6	Amount of your personal exemption. If you are claimed as a dependent on anyone else's tax return, you cannot claim an exemption.	6	<input type="text"/>
7	Subtract line 6 from line 5. This is your taxable income.	7	<input type="text"/>
8	Use the tax table in the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax.	8	<input type="text"/>
9	Low income Credit (See instructions on reverse side).	9	<input type="text"/>
10	Tax after credit. Subtract line 9 from line 8 and enter your answer. (Do not enter less than zero). If no entry is made on line 9 enter amount from line 8 on line 10.	10	<input type="text"/>
11	Enter your D.C. income tax withheld. Attach Withholding statement(s).	11	<input type="text"/>

**Refund or amount you owe**

Attach tax payment here

12	If line 11 is larger than 10, subtract line 10 from line 11. Enter the amount of your refund.	12	<input type="text"/>
13	If line 10 is larger than line 11, subtract line 11 from line 10. Enter the amount you owe. Attach check or money order for the full amount, payable to "D.C. Treasurer."	13	<input type="text"/>

**Sign your return**

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your Signature	Date
Preparer	Date

Make check or money order payable to D.C. Treasurer. Enter your Social Security number and tax year on your payment. Mail this return and payment to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861 on or before April 17, 1989.

## INSTRUCTIONS FOR FORM D-40EZ

### YOU CAN USE FORM D-40EZ IF:

1. Your filing status is single.
2. You do not claim exemptions for being 65 or over, **OR** for being blind.
3. You do not claim any dependents.
4. You do not itemize your deductions.
5. You are not filing Schedule H, Property Tax Credit Claim.
6. You have no adjustments or modifications to your income.
7. Your taxable income is less than \$50,000 and consists of **ONLY** wages, salaries, and tips, and your interest income was \$400 or less.
8. You were a resident of the District of Columbia for a full **12 months**.
9. You do not have Estimated Tax Payments which you are claiming.

### COMPLETING YOUR RETURN—It will make it easier for us to process your return if you do the following:

1. Keep your numbers inside the blocks.
2. Do not use dollar signs.

**NAME AND ADDRESS**—Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, print (do not type) the information in the name and address boxes following the instructions on how to write your letters and figures. Do not forget to include your zip code.

### FIGURE YOUR TAX

**LINE 1.**—Enter the total amount you received in wages, salaries, and tips as shown on your 1988 wage statement(s).

**LINE 2.**—Enter the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You cannot use this form if your interest income was more than \$400.

**LINE 4.**—You are entitled to \$2,000 for the Standard Deduction.

**LINE 6.**—You are entitled to a **personal exemption** of \$1,025. If you are entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form. If you are claimed as a dependent on anyone else's tax return, you are not entitled to claim a personal exemption.

**LINE 7.**—This is your **taxable income**. Use this figure to find your tax in the Tax Tables found on Pages 9-12 of the instruction booklet.

**LINE 8.**—Enter your Tax.

**LINE 9.**—Enter Low Income Credit if eligible (See instructions and tables in instruction booklet).

**LINE 10.**—Tax after Credit. Subtract line 9 from line 8 and enter result, but not less than zero. If no entry is made on line 9, enter the amount from line 8.

**LINE 11.**—Enter the amount of District of Columbia income tax withheld. Be sure to attach **ALL** withholding statements, if you had more than one employer.

### REFUND OR AMOUNT YOU OWE—COMPARE LINE 10 WITH LINE 11

**LINE 12.**—If line 11 is larger than line 10, you are entitled to a refund. Subtract line 10 from line 11, and enter the result.

**LINE 13.**—If line 10 is larger than line 11, you owe more tax. Subtract line 11 from line 10, and enter the result. Attach your check or money order for the **FULL** payment. Write your social security number and tax year on your payment.

**SIGN YOUR RETURN**—You must sign and date your return. If you pay someone to prepare your return, that person must also sign below the space for your signature.

**MAILING YOUR RETURN**—File your return by **April 17, 1989**. Mail it in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see the mailing instructions in the lower right corner of the return.





All taxpayers must complete Part I. Enter in Columns A and/or B the amounts reported on your Federal income tax return. If Combined separate filing is elected, use Column A for Husband and Column B for Wife. Otherwise, use Column B only. Enter in Column C the Total Adjusted gross income from your Federal return. If you are not required to file a Federal return see instructions. Taxpayers who have modifications to their Federal adjusted gross income must complete Part II by entering the adjustments in Columns A and/or B. Taxpayers who itemize deductions must also complete Part III, Columns A, B and/or C wherever applicable. Refer to the Specific Instructions for line by line instructions before completing any of the Parts below.

**PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

	COLUMN (A)	COLUMN (B)	COLUMN (C)
29. Wages, Salaries, Tips, etc.....			
30. Interest.....			
31. Dividends.....			
32. Refunds of State and local income taxes.....			
33. Alimony received.....			
34. Business income or (loss).....			
35. Capital gain or (loss).....			
36. Fully taxable pensions and annuities.....			
37. Rents, royalties, partnerships, estates, trusts, etc.....			
38. Farm income or (loss).....			
39. Unemployment compensation (insurance).....			
40. Taxable portion of Social Security.....			
41. Other income (Specify).....			
42. Total (add Lines 29 Through 41).....			
43. Less Adjustments (Attach a statement detailing specifically what adjustment(s) are taken on this line. Also refer to the Specific Instructions).....			
44. Total Federal Adjusted Gross Income (Enter here and on line 1, page 1).....			

**PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME****ADDITIONS**

45. Other Additions (Specify).....			
46. Total Additions (Enter here and on line 2, page 1).....			

**SUBTRACTIONS**

47. Interest on U.S. Obligations.....			
48. State and Local Refunds included on Federal return.....			
49. Nonresident income (See Page 5 of Instructions).....			
50. Social Security Income reported in Part I (See Page 5 of Instructions).....			
51. Disability Income Exclusion (See Page 5 of Instructions).....			
52. Income reported and taxed on D.C. Franchise or Fiduciary return.....			
53. D.C. Lottery Winnings.....			
54. Pension or Annuity Exclusion (See Instructions).....			
55. Other Subtractions.....			
56. Total Subtractions (Add lines 47 thru 55. Enter here and on line 4, page 1).....			

**PART III—ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS**

57. Medical and Dental Expense.....			
58. Taxes.....			
59. Interest.....			
60. Contributions.....			
61. Casualty or Theft Losses.....			
62. Moving Expenses.....			
63. Miscellaneous Deductions (2% limit).....			
64. Other Miscellaneous Deductions.....			
65. Total Itemized Deductions (Add lines 57 through 64).....			
66. State and Local Income Taxes Included on Line 58.....			
67. Deductions During Period of Nonresident Status.....			
68. Contribution Carryovers prior to January 1, 1982 (See Page 6 of Instructions).....			
69. Add Lines 66, 67 and 68.....			
70. Total District Deductions (Subtract line 69 from line 65. Enter here and on line 7, page 1).....			

<b>SIGN HERE</b>	Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.			Taxpayer Daytime Telephone ( ) - -	
	<p>▶ If joint return, BOTH HUSBAND AND WIFE MUST SIGN</p> <p>Signature of Preparer other than taxpayer _____ Date _____</p>			<p>Make check or money order payable to D.C. Treasurer. Enter your Social Security Number and tax year on your payment. Mail this return and payment to the Dept. of Finance and Revenue, Ben Franklin Station, P.O. Box 7861 Washington, D.C. 20044-7861 on or before April 17, 1989.</p>	



All taxpayers must complete Part I. Enter in Columns A and/or B the amounts reported on your Federal income tax return. If Combined separate filing is elected, use Column A for Husband and Column B for Wife. Otherwise, use Column B only. Enter in Column C the Total Adjusted gross income from your Federal return. If you are not required to file a Federal return see instructions. Taxpayers who have modifications to their Federal adjusted gross income must complete Part II by entering the adjustments in Columns A and/or B. Taxpayers who itemize deductions must also complete Part III, Columns A, B and/or C wherever applicable. Refer to the Specific instructions for line by line instructions before completing any of the Parts below.

**PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

	COLUMN (A)	COLUMN (B)	COLUMN (C)
29. Wages, Salaries, Tips, etc.			
30. Interest			
31. Dividends			
32. Refunds of State and local income taxes			
33. Alimony received			
34. Business income or (loss)			
35. Capital gain or (loss)			
36. Fully taxable pensions and annuities			
37. Rents, royalties, partnerships, estates, trusts, etc.			
38. Farm income or (loss)			
39. Unemployment compensation (insurance)			
40. Taxable portion of Social Security			
41. Other income (Specify)			
42. Total (add Lines 29 Through 41)			
43. Less Adjustments (Attach a statement detailing specifically what adjustment(s) are taken on this line. Also refer to the Specific Instructions)			
44. Total Federal Adjusted Gross Income (Enter here and on line 1, page 1)			

**PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME****ADDITIONS**

45. Other Additions (Specify)				
46. Total Additions (Enter here and on line 2, page 1)				

**SUBTRACTIONS**

47. Interest on U.S. Obligations				
48. State and Local Refunds included on Federal return				
49. Nonresident income (See Page 5 of Instructions)				
50. Social Security Income reported in Part I (See Page 5 of Instructions)				
51. Disability Income Exclusion (See Page 5 of Instructions)				
52. Income reported and taxed on D.C. Franchise or Fiduciary return				
53. D.C. Lottery Winnings				
54. Pension or Annuity Exclusion (See Instructions)				
55. Other Subtractions				
56. Total Subtractions (Add lines 47 thru 55. Enter here and on line 4, page 1)				

**PART III—ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS**

57. Medical and Dental Expense				
58. Taxes				
59. Interest				
60. Contributions				
61. Casualty or Theft Losses				
62. Moving Expenses				
63. Miscellaneous Deductions (2% limit)				
64. Other Miscellaneous Deductions				
65. Total Itemized Deductions (Add lines 57 through 64)				
66. State and Local Income Taxes Included on Line 58				
67. Deductions During Period of Nonresident Status				
68. Contribution Carryovers prior to January 1, 1982 (See Page 6 of Instructions)				
69. Add Lines 66, 67 and 68				
70. Total District Deductions (Subtract line 69 from line 65. Enter here and on line 7, page 1)				

SIGN HERE

Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

▶ If joint return, BOTH HUSBAND AND WIFE MUST SIGN

Date

Signature of Preparer other than taxpayer

Date

Address

Fed. I.D. No. or S.S. No.

Taxpayer Daytime Telephone

( ) -

Make check or money order payable to D.C. Treasurer. Enter your Social Security Number and tax year on your payment. Mail this return and payment to the Dept. of Finance and Revenue, Ben Franklin Station, P.O. Box 7861 Washington, D.C. 20044-7861 on or before April 17, 1989.

# D-40

## SCHEDULE A

### DISTRICT OF COLUMBIA ITEMIZED DEDUCTIONS

# 1988

**DO NOT COMPLETE THIS FORM IF YOU ITEMIZE  
DEDUCTIONS ON YOUR FEDERAL RETURN**

Name(s) as shown on Form D-40

Social Security Number

<b>Medical and Dental Expenses</b> (do not include expenses reimbursed or paid by others.)	1a	Prescription medicines and drugs, insulin, doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc. ....	1a			
	1b	Transportation and lodging .....	1b			
	1c	Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶ .....	1c			
	2	Add lines 1a through 1c, and enter total here .....	2			
	3	Multiply the amount on line 1, Form D-40 (combine Column A and B, if combined separate filing is used) by 7.5% (.075) .....	3			
	4	Subtract line 3 from line 2. If line 3 is more than line 2, write zero. .... ▶	4			
<b>Taxes</b>	5	Real Estate .....	5			
	6	Other taxes (list—include personal property) .....	6			
	7	Add lines 5 and 6. Enter total here .....	7			
<b>Interest Expense</b>	8a	Deductible home mortgage interest you paid to financial institutions (report deductible points on line 9) .....	8a			
	8b	Deductible home mortgage interest you paid to individuals (show that person's name and address) .....	8b			
	9	Deductible points .....	9			
	10	Deductible investment interest .....	10			
	11a	Personal interest you paid (credit cards personal notes, etc.) .....	11a			
	11b	Multiply the amount on line 11a by 40% (.40). Enter result here .....	11b			
	12	Add the amounts on lines 8a through 10 and line 11b. Enter total here .....	12			
<b>Contributions</b>	13a	Cash contributions for which you have receipts, cancelled checks or other written evidence .....	13a			
	13b	Other cash contributions (list) .....	13b			
	14	Other than cash .....	14			
	15	Add lines 13a through 14. Enter the total here .....	15			
<b>Casualty and Theft Losses</b>	16	Total Casualty or theft loss(es). If you claim a casualty or theft loss on your Federal Tax Return, enter the amount claimed. If you did not itemize deductions on your Federal Tax Return, you must attach completed Federal Form 4684 to your District Tax Return, D-40 .....	16			
<b>Moving Expenses</b>	17	Moving Expenses (Attach Federal Form 3903 or 3903 F) if you did not itemize deductions on your Federal Tax Return, otherwise enter amount claimed on your Federal Tax Return. .... ▶	17			
<b>Miscellaneous Deductions Subject to 2% AGI Limit</b>	18	Unreimbursed employee business expenses (attach Federal Form 2106) .....	18			
	19	Other expenses (list type and amount) .....	19			
	20	Add amounts on lines 18 and 19. Enter total .....	20			
	21	Multiply the amount on line 1, Form D-40 (combine Column A and B, if combined separate filing is used) by 2% (.02) Enter result here .....	21			
	22	Subtract line 21 from line 20. Enter the total (not less than zero) here .....	22			
<b>Other Miscellaneous Deductions</b>	23	Miscellaneous deductions not subject to 2% AGI limit (list type and amount) .....	23			
Enter totals from summary on Form D-40, Part III, Page 2, in appropriate Column A and/or B. If combined separate filing was elected, husband and wife may split deductions as they mutually agree.		<b>Summary of Itemized Deductions</b>		24	Total medical and dental—line 4 .....	
		25	Total taxes—line 7 .....			
		26	Total interest—line 12 .....			
		27	Total contributions—line 15 .....			
		28	Total casualty or theft loss(es)—line 16 .....			
		29	Total moving expenses—line 17 .....			
		30	Total Miscellaneous (2% limit)—line 22 .....			
		31	Total other miscellaneous—line 23 .....			
		32	Total deductions (Add lines 24 through 31) .....			

# D-40

## SCHEDULE A

### DISTRICT OF COLUMBIA ITEMIZED DEDUCTIONS

# 1988

**DO NOT COMPLETE THIS FORM IF YOU ITEMIZE  
DEDUCTIONS ON YOUR FEDERAL RETURN**

Name(s) as shown on Form D-40

Social Security Number

<b>Medical and Dental Expenses</b> (do not include expenses reimbursed or paid by others.)	1a	Prescription medicines and drugs, insulin, doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc. ....	1a			
	1b	Transportation and lodging .....	1b			
	1c	Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶ .....	1c			
	2	Add lines 1a through 1c, and enter total here .....	2			
	3	Multiply the amount on line 1, Form D-40 (combine Column A and B, if combined separate filing is used) by 7.5% (.075) .....	3			
	4	Subtract line 3 from line 2. If line 3 is more than line 2, write zero. .... ▶	4			
<b>Taxes</b>	5	Real Estate .....	5			
	6	Other taxes (list—include personal property) .....	6			
	7	Add lines 5 and 6. Enter total here .....	7			
<b>Interest Expense</b>	8a	Deductible home mortgage interest you paid to financial institutions (report deductible points on line 9) .....	8a			
	8b	Deductible home mortgage interest you paid to individuals (show that person's name and address) .....	8b			
	9	Deductible points .....	9			
	10	Deductible investment interest .....	10			
	11a	Personal interest you paid (credit cards personal notes, etc.) .....	11a			
	11b	Multiply the amount on line 11a by 40% (.40). Enter result here .....	11b			
	12	Add the amounts on lines 8a through 10 and line 11b. Enter total here .....	12			
<b>Contributions</b>	13a	Cash contributions for which you have receipts, cancelled checks or other written evidence .....	13a			
	13b	Other cash contributions (list) .....	13b			
	14	Other than cash .....	14			
	15	Add lines 13a through 14. Enter the total here .....	15			
<b>Casualty and Theft Losses</b>	16	Total Casualty or theft loss(es). If you claim a casualty or theft loss on your Federal Tax Return, enter the amount claimed. If you did not itemize deductions on your Federal Tax Return, you must attach completed Federal Form 4684 to your District Tax Return, D-40 .....	16			
<b>Moving Expenses</b>	17	Moving Expenses (Attach Federal Form 3903 or 3903 F) if you did not itemize deductions on your Federal Tax Return, otherwise enter amount claimed on your Federal Tax Return. .... ▶	17			
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	19	Other expenses (list type and amount) .....	19			
	20	Add amounts on lines 18 and 19. Enter total .....	20			
	21	Multiply the amount on line 1, Form D-40 (combine Column A and B, if combined separate filing is used) by 2% (.02) Enter result here .....	21			
	22	Subtract line 21 from line 20. Enter the total (not less than zero) here .....	22			
<b>Other Miscellaneous Deductions</b>	23	Miscellaneous deductions not subject to 2% AGI limit (list type and amount) .....	23			
Enter totals from summary on Form D-40, Part III, Page 2, in appropriate Column A and/or B. If combined separate filing was elected, husband and wife may split deductions as they mutually agree.		<b>Summary of Itemized Deductions</b>		24	Total medical and dental—line 4. ....	
		25	Total taxes—line 7. ....			
		26	Total interest—line 12. ....			
		27	Total contributions—line 15. ....			
		28	Total casualty or theft loss(es)—line 16. ....			
		29	Total moving expenses—line 17. ....			
		30	Total Miscellaneous (2% limit)—line 22. ....			
		31	Total other miscellaneous—line 23. ....			
		32	Total deductions (Add lines 24 through 31). ....			

# Instructions for Form D-40 and for Schedules A and H

## DISTRICT INCOME TAX HIGHLIGHTS

There are only a few changes for 1988, but they are important and are mentioned here. They are also detailed in the specific line by line instructions. For 1988, the personal exemption on both the D-40 and D-40EZ increases from \$885 to \$1025. The tax rate for taxable incomes above 20,000 has been reduced from 10% to 9.5%. Therefore, the Tax Rate Schedule and the Tax Tables have been revised for 1988. If you itemize your deductions on Form D-40, interest expense (personal loans, credit card interest, etc.) is limited to 40% of the amount paid.

In addition, for 1988 the Department of Finance and Revenue will accept only Forms D-40 and D-40EZ that have the proper computer scannable format. If you have a tax practitioner do your D. C. tax return, be sure that he (she) uses the tax forms in this booklet or forms previously approved by the Department of Finance and Revenue.

**Read carefully the instructions contained within this booklet before preparing your District return. You should complete your Federal return before preparing your District return. You should also use form D-40 to request a refund of tax withheld if you are not required to file a D.C. return because you were not required to file a Federal tax return.**

## GENERAL INSTRUCTIONS

If you received a mailing label on the forms that were sent to you, please affix the label to the tax return that you file. For those taxpayers who did not receive a label, you must print your name, address and social security number in the special scannable boxes provided.

Married taxpayers who file separately on one form should use Column A for the husband and Column B for the wife. Taxpayers who are single, head of household, married filing jointly or married and spouse is filing on a separate form must use Column B.

Married taxpayers who file jointly or separately on one form must be careful to show social security numbers in the proper boxes for each one. If you are married

and filing on a separate form, enter your spouse's name and social security number in the space provided next to Filing Status D.

District law requires that your Social Security number be entered in the space provided. Your Social Security number is necessary for proper identification of your account with the District and will be used only for tax administration purposes.

The instructions in this booklet generally assume that you are filing a Federal tax return and instruct you to enter certain items or amounts from your Federal return on your District return.

### Who Must File a Tax Return

File a Form D-40 if your income exceeds the amount of personal exemptions and standard deductions allowed under the Federal Internal Revenue Code of 1986:

- For married persons filing jointly
- For single persons
- For heads of household; or
- For married persons filing separately

and (1) You maintained a permanent home (domicile) in the District at any time during the taxable year; or (2) You maintained a place of abode (lived) in the District for an aggregate of 183 days or more during the taxable year. If the requirements of (1) or (2) are met for less than the full year, you must file a part-year return.

**Note: If you do not meet the income requirements, but you are a resident of the District, you should file Form D-40 to request a refund of tax withheld. You should also use Form D-40 to request a refund of tax withheld if you are not required to file a D.C. return because you were not required to file a Federal tax return.**

### Who is Not Required to File a Return

Do not file a return if you were:

- Single, married filing jointly or separately, or head of household and not required to file a Federal return.
- A nonresident of the District.
- An elective officer of the U.S. Government, unless domiciled in the District.
- An employee on the personal staff of an elected officer in the legislative branch of the U.S. Government, and both you and

the elected officer are bona fide residents of the same state.

- An officer of the executive branch of the U.S. Government appointed by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President, unless you were domiciled within the District at any time during the taxable year.

- A Justice of the Supreme Court of the United States not domiciled within the District at any time during the taxable year.

**Note: If you are a nonresident who is not required to file a District return, and District tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B may also be used to request a ruling with respect to liability for District income tax. To request a Form D-40B, see instructions on How to Obtain Forms. If you are not required to file a tax return, but you are entitled to a property tax credit, file Schedule H (Form D-40) only.**

### How to File a Part-Year Return

If you were a District resident for less than a full calendar or fiscal year, follow instructions 1 through 4 below. If you and/or your spouse lived in the District for less than a full year and for different periods of time, you must file separate Forms D-40.

- (1) Complete Part I of Form D-40, page 2 by copying the corresponding line by line amounts from your Federal return. Gross income received while a nonresident of the District is subtracted by reporting such income on line 49, Part II of Form D-40, page 2.
- (2) Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District. (For the purpose of prorating exemptions and dependents, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month).
- (3) You may itemize your deductions or claim a Standard Deduction prorated according to the number of months you were a resident of the District. (For the purpose of prorating the Stan-

dard Deduction, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month). If you itemize deductions, copy your deductions from your Federal Schedule A or District Schedule A (if you are not itemizing deductions on your Federal return) on lines 57 through 64, Part III of Form D-40, page 2. Subtract the deductions paid during the period of nonresidence in the District on line 67, Part III of Form D-40, page 2.

- (4) Do not claim the property tax credit. This credit is allowed only if the claimant lived in the District for the full twelve months of the year.

### When and Where to File

File your return as soon as possible after January 1, but not later than April 17, 1989. Mail it to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

### Extension of Time for Filing

**Copies of Federal extension of time requests are no longer accepted.**

If you require more time to file your return, an extension of time may be requested by filing Form FR-127 on or before April 17, 1989. Any balance of tax due, as shown on Form FR-127, must be paid with the request. **Interest must be paid on any tax which is not paid on time, and is computed from the due date of the return even though an extension of time may be granted in which to file the return. Additionally penalty is assessed on any unpaid portion of tax due with the extension of time.** To request a Form FR-127, see instructions on How to Obtain Forms.

### Payment of Balance Due

Any balance of tax due must be paid with your return. If combined separate filing is elected, the combined net balance due must be paid with your return. Make your **check or money order** payable to the "D.C. Treasurer." **Do not send cash.** Write your social security number and tax year on your payment.

### Penalties and Interest

The penalty for failure to file a return on time or failure to pay any tax due is 5 percent of the unpaid portion of tax due for each month, or portion of a month, that such failure to file or pay continues, but not more than 25 percent in the aggregate.

In the case of a substantial understatement of tax for any return due to be filed, there shall be added to the tax an amount equal to 20 percent of the amount of any underpayment attributable to the understatement. There is a substantial understatement of tax if the amount of the understatement exceeds the greater of (a) 10 percent of the tax required to be shown on the return or (b) \$2,000. Understatement means the excess of the amount of tax required to be shown on a return, or determined through an audit or review, over the amount of tax imposed that is shown on any original or amended return, less any overpayment, credit, or refund.

Interest at the rate of one and one-half percent per month, or portion of a month, must be paid on any tax which remains unpaid after the due date of the return. Interest is computed from the due date of the return to the date of payment and applies even though an extension of time to file may have been granted.

### Notice of Charge for Dishonored Checks

A penalty of \$15.00 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

### Declaration of Estimated Tax for 1989

A Declaration of Estimated Tax is required when an individual anticipates gross income not subject to withholding tax that will result in a tax liability of more than \$100.

### Joint or Separate Returns

It is generally advantageous for married couples to file separate returns. They may file separate returns on one Form D-40. Separate returns should include only the income of the filing spouse.

Joint returns must include all income of both spouses. The names and social security numbers of both spouses must be entered in the heading of the return. Both spouses must sign the return.

### Combined Separate Filing

If combined separate filing is elected: (1) the husband must report his income in column A and the wife must report her income in B; (2) the names of both spouses must be entered in the heading of the return; and (3) both spouses must sign the return. Do not claim an exemption for the other spouse if he (she) is filing a separate or combined separate return.

**Change of Address** — If you move during 1989 after filing your 1988 District income

tax return, notify the Department of Finance and Revenue of your new home address. This notification should be in writing and should contain the following information:

1. Name(s) under which the return is filed;
2. Address shown on return;
3. Your new address; and
4. Your social security number and, if applicable, your spouse's social security number.

**Note: If you have notified your post office of a change of address, your refund check, if you are due a refund, should be forwarded to the new address.**

### Deceased Taxpayers

If a person died in 1988 or in 1989 before filing a return for 1988, the executor, administrator or surviving spouse must file a return for the decedent. An executor or administrator may elect to file a joint return for the surviving spouse. If an executor or administrator has not been appointed, the surviving spouse may file a joint return and indicate on the return in the designated area the date of death. It is not necessary to prorate the personal exemption or standard deduction of the deceased taxpayer if he (she) died during 1988. If a refund is due, attach Form FR-147. To request a Form FR-147, see instructions on How to Obtain Forms.

### Surviving Spouse

You may qualify as surviving spouse if you meet all the tests for Federal tax purposes. If your spouse died in 1988, you may file a joint return for the year if: (1) you were entitled to file a joint return at the time your spouse died and (2) you did not remarry during the year. If you are a surviving spouse with a qualified dependent, you may file as Head of Household.

### Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return and schedules. If you elect to round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar.

### Attachments to the Return

Fill in applicable items of income, adjustments, tax computation and deductions on the official return form and schedules. If you need more space, attach statements that follow the format of the official forms. Enter the totals shown on the supporting statements on the appropriate lines

of the official forms. Be sure to put your name and social security number on any attachments.

### Check These Items Before Mailing Your Return

- Signature(s) on return.
- Social Security number(s) on return.
- Name and address label from booklet is attached to return or name and home address, including apartment number and zip code, printed neatly on the return.
- Withholding Statements from each employer attached.
- If the Property Tax Credit is claimed, Schedule H attached.
- Filing status checked, numbers inserted in exemption blocks, and first name and relationship of each dependent listed.
- If the Disability Income Exclusion is claimed, Form D-2440 attached.
- If you itemize deductions on your District return, but not on your Federal return, District Schedule A (Form D-40) attached.
- If you claim credit for income tax paid to another state, a copy of the State tax return attached.
- If credit for child and dependent care expenses is claimed, and you are filing a Part-year return with the District, Form D-2441 attached.
- All computations for accuracy.
- If there is a balance due, your check or money order payable to the D.C. Treasurer attached. Show your social security number and indicate that the payment is for 1988 Income Tax.
- List your daytime telephone number (include area code).
- If you claim the personal exemption for blindness for the first time, attach evidence in the form of certification of blindness. If you claim Property Tax Credit because of disability for the first time, furnish doctor certificate.

### Taxpayer Assistance

For general information and the locations of the taxpayer assistance offices, you may call 727-6103, twenty-four (24) hours a day.

### How to Obtain Forms

District tax forms may be obtained in Room 1046 of the Municipal Center, 300 Indiana Avenue, N.W., or by calling 727-6170.

A limited supply of general purpose forms will also be available at several other locations in the District. For a list of other tax forms locations, please call 727-6103.

### Amended Returns

Form D-40X must be used to correct a previously filed Individual Income Tax Return (Form D-40). Do not file an amended return to provide additional information that has been requested by the Department of Finance and Revenue about any tax return you have already filed. If an adjustment was made by the Internal Revenue Service on any Federal Tax return, you must file an Amended D.C. return within 90 days of final adjustment. Amended returns should be mailed separately from your current year return. By filing an amended return as early as possible, you can minimize any accrued interest charges.

## SPECIFIC INSTRUCTIONS

Report the husband's income, deductions and exemptions in column A, and the wife's in column B if you elect to file combined separate returns.

### Instructions for Page 1, Form D-40 Lines A thru E — Filing Status and Exemptions

Place an "X" in the block which designates your filing status. Married persons separated and not living apart must file as single persons. Married persons not divorced or separated but living apart must file as married filing separately. Head of Household status may be claimed if you are eligible for such status on your Federal return. You must allocate the exemptions for taxpayer and spouse together with the exemptions for age 65 or over, or blindness to the taxpayer to whom they relate.

Indicate in the blocks beside your filing status the personal exemptions to which you are entitled. You may claim an exemption for your spouse only if all the income of the spouse is included on this return or if your spouse had no income.

If you were 65 or over, enter a "1" in the block beside your filing status. If a joint return is filed and both husband and wife were 65 or over enter a "1" in each block under this heading. If only the husband is 65 or over enter a "1" in the block marked "H" or if only the wife is 65 or over enter a "1" in the block marked "W".

If you were blind, enter a "1" in the block beside your filing status. If a joint return is filed, the figure "1" should be entered in the same manner as described above in the 65 or over instructions. The term "blind" means a taxpayer whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

Enter in the space provided the first name and relationship of each dependent claimed on your Federal income tax return. Enter the total number claimed in the block provided beside your filing status. If combined separate filing is elected, the dependents may be split between the husband and wife as they mutually agree.

Add the numbers inserted in the various blocks and enter the total in the block under Number of Exemptions. Multiply the number of exemptions to which you are entitled by \$1,025 and enter this amount on line 9, Column A and/or B. If this is a part-year return, this amount must be prorated. See instructions for line 9, page 1. It is not necessary to prorate the exemptions of a decedent on a final return.

If you were divorced or married during the year, your marital status on the last day of the taxable year controls.

### Line 1 — Total Federal Adjusted Gross Income

This is the total adjusted gross income reported on your Federal return and shown on line 44, Part I, page 2 of Form D-40. Part-year residents must include their entire adjusted gross income on line 1 of the return. Non-resident income will be accounted for in Part II, Modifications to Federal Adjusted Gross Income.

### Line 2 — Additions

Enter the total additions from line 46, Part II, page 2 of Form D-40.

### Line 4 — Subtractions

Enter the total subtractions from line 56 Part II, page 2 of Form D-40.

### Line 5 — Total District Income

Total District income is the amount of income after modifications to your Federal adjusted gross income. Total District income, plus or minus modifications for additions and subtractions, must equal your Total Federal adjusted gross income reported on line 1.

### Line 6 — Standard Deduction

Taxpayers may elect to claim a standard deduction instead of itemizing their deductions. However, if one spouse itemizes deductions, the other must also itemize and may not claim the standard deduction. The standard deduction allowed for filing status (A), (B) or (C) is \$2,000. The standard deduction allowed for filing status (D) or (E) is \$1,000. Part-year residents must prorate the standard deduction according to the number of months that they were resident's of the District.

### Line 7 — Itemized Deductions

Enter the amount from line 70, Part III, page 2 of Form D-40, column A and/or B. Taxpayers should not itemize deductions if their deductions are less than the amounts allowable as standard deduction. If husband and wife living together



file separate returns, and one itemizes deductions, the other must also itemize deductions. Deductions may be split between husband and wife as they mutually agree.

### Line 9 — Exemptions (and Dependents)

Enter in the appropriate columns A and/or B the correct dollar amounts by multiplying \$1,025 times the number of exemptions claimed. Exemptions must be prorated on a part-year return according to the number of months you were a District resident. Any taxpayer who is allowed to be claimed as an exemption on anyone else's tax return for the tax year, cannot claim an exemption on his or her tax return.

### Line 11 — Tax

If your taxable income is less than \$50,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$50,000 or more. Both the Tax Table and Tax Rate Schedule are included in this booklet.

### Line 12 — Credit for Tax Paid Another State

A resident of the District may claim a credit for income tax **required** to be paid, and which was in fact paid, to another state, territory or possession of the United States, or political subdivision thereof on income earned or received from sources within that jurisdiction while a resident of the District. To arrive at the credit use the following procedure:

- (1) Compute your District income tax liability on all income received within and without while a resident of the District.
- (2) To compute this credit, first find the percentage which the income subject to tax in the other jurisdiction while a resident of the District bears to the total income received within and without while a District resident.
- (3) You may compute the maximum credit by applying the formula below:

$$\frac{A}{B} \times C = D$$

(A) Is income of any type derived from and taxed by any jurisdiction other than the District. Income derived from, but not taxed elsewhere may not be included in this numerator.

(B) Is your entire adjusted gross income from within and without while a resident of the District.

(C) Is your District tax liability before any other credits.

(D) This is the maximum credit computation. (The **allowable credit** may not exceed your District tax liability before any other credits, and cannot exceed the tax paid to the other state on income attributable to that state).

**Attach a copy of the tax return filed with the other jurisdiction to your District return.**

Enter the name of the state to which you paid the tax. If taxes were paid to more than one state, enter the number of states to which taxes were paid and attach a separate list indicating the name and amount paid to each state. Beginning with the tax year 1988 you must attach a copy of **each** tax return for which a credit is claimed. In the past copies of each state tax return were not required.

### Line 13 — Credit for Political Campaign Contributions

Fifty percent of campaign contributions to District of Columbia political candidates up to a maximum of \$100.00 on a joint return or \$50.00 on all others can be claimed for the offices listed below:

- Electors of the President and Vice President of the United States;
- The Mayor, members of the Council and Delegate to the House of Representatives for the District of Columbia;
- The members of the Board of Education; National committeemen and national committeewomen for the District of Columbia;
- Delegates from the District of Columbia to conventions of political parties nominating candidates for the Presidency and Vice Presidency of the United States;
- Alternates to the officials referred to above, where permitted by political party rules;
- Such members and officials of local committees of political parties as may be designated by the duly authorized local committees of such parties for election at large or by ward in the District of Columbia.

This credit is not allowable if you were claimed as a dependent on another District tax return.

### Line 14 — Credit for Child and Dependent Care Expenses

You must meet all the tests and requirements for Federal tax purposes to claim this credit on your District return. (However, married persons may file combined separate returns in lieu of filing a joint return). You must file a joint return or combined separate returns in order to claim this credit. In the case of a return filed for a full year, **the credit entered on line 14 is equal to thirty percent (30%) of the credit allowed on your Federal return regardless of the amount of the credit actually used to offset Federal tax liability. Do not enter the credit directly from your Federal return.**

If you are filing a part-year District return, you must complete District Form D-2441 and attach it to your return. The credit shall not exceed six percent (6%) of the employment-related expenses that were incurred during the period you were a resident of the District. To request a Form D-2441, see instructions on How To Obtain Forms.

### Line 15 — Low Income Credit

The District of Columbia provides a Low Income credit for certain eligible taxpayers.

If your Federal tax liability is zero because your income was less than the sum of the Federal personal exemptions and standard deduction claimed on your Federal return, you may be entitled to a Low Income Credit, which will reduce your D.C. tax liability. This credit will reduce your D.C. tax liability but cannot be refunded.

Example: A taxpayer who is single, under age 65 and not blind, and who has gross income of \$4,950, is entitled to a Federal exemption of \$1,950 and a Federal standard deduction of \$3,000. The total of the exemption and standard deduction results in zero Federal taxable income and no tax liability. On this taxpayer's District return the income of \$4,950, less the D.C. personal exemption of \$1,025 and the D.C. standard deduction of \$2,000, would result in taxable income of \$1,925 and a tax liability of \$116. Since there was no Federal tax liability, this taxpayer would be eligible for the Low Income Credit which is found by going to the Low Income Credit Table (In this Instruction Booklet), for Single Persons, under 65 and Not Blind. Find the credit under the column heading Number of Federal personal exemptions claimed on the Federal tax return. The amount of the **Non-refundable** low income credit is \$116. **If you claim this credit, you must attach a copy of your Federal return to your D.C. return.**

### Line 18 — District Tax Withheld

Enter the total amount of District income tax withheld during 1988 and attach the District copy of all W-2 Forms or other approved substitute withholding tax statements to your return.

### Line 19 — District Estimated Tax Paid

Enter the amount of any 1988 estimated tax payments. If a joint 1988 estimated tax return was filed, the husband and wife may divide the estimated tax paid between them, or either may claim the total amount paid.

### Line 20 — Payments Made with Extension of Time to File

If Form FR-127 was filed to request an extension of time to file, report the amount paid with that request.

### Line 21 — Property Tax Credit

Enter the amount of any property tax credit to which you are entitled from either line 9 or line 14, Schedule H. The credit may not be split between column A and B. See detailed instructions for Schedule H.

### Lines 23, 24, 25 and 27 — Balance Due or Refund

If the total of your net tax on line 17 is more than your payments and credits on line 22, enter balance due on line 23. This amount should be paid in full with your return unless combined separate filing is elected. If combined separate filing is elected, see instructions for lines 27 and 28.

If the total of your payments and credits on line 22 is more than your net tax, line 17, enter overpayment on line 24. **You must enter on line 26 the amount of overpayment you wish to have refunded to you.** The

amount on line 26 will be refunded unless combined separate filing was elected. If combined separate filing is elected, see instructions for lines 27 and 28. Enter on line 25 the amount of overpayment you wish credited to your 1989 estimated tax. If combined separate filing is elected, and if you are filing joint 1989 estimated tax vouchers, you must check the box on line 25 to assure proper credit.

### **Lines 27 and 28 — Combined Balance Due or Refund (Filing Status (E) only)**

Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The balance due or refund of one spouse must be combined with the balance due or refund of the other spouse. For example:

- (1) If the husband has a balance due of \$50 (line 23), and the wife is due a refund of \$100 (line 26), the amounts should be combined. In this case the result is a net refund of \$50. Therefore, the husband should not send a check for the amount shown on line 23.
- (2) If the husband has a balance due of \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case the result is a net balance due of \$40, and a check or money order for \$40 should be sent with the return.
- (3) If both have a balance due on line 23, combine the amounts and enter combined net balance due on line 27. Send one check for the combined amount.
- (4) If both have a refund due on line 26, combine the amounts and enter combined net refund on line 28. One refund check will be issued for the combined amount.

### **Instructions for Page 2, Form D-40 PART I INCOME AND ADJUSTMENTS FROM FEDERAL RETURN Lines 29 thru 42**

These lines are a summary of the items which make up your Federal income as reported on your Federal income tax return. List on each corresponding line in column A and/or B the amount of each item included on your Federal return. Taxpayers filing combined separate returns and using columns A and B should report income as though separate Federal returns were filed.

If you carried on a business in the District and your gross receipts were \$12,000 or more for the year, you must also include such income on an Unincorporated Franchise Tax return (Form D-30), even though it is reported on line 34. (See instructions for Form D-30). To request a Form D-30, see instructions on How To Obtain Forms.

Net Operating losses may be deducted only to the same extent and for the same year as reported on the Federal return. If

a portion of a NOL is carried to years prior to 1982 for federal purposes, such portion is not recoverable on a D.C. return.

### **Line 43 — Adjustments**

You may deduct items reported on your Federal return such as reimbursed employee business expense, alimony or separate maintenance payments, Keogh and individual retirement account contributions. The various items of adjustment are listed in the Adjustments To Income section of your Federal tax return (1040).

## **PART II MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

In order to arrive at Total District Income, certain modifications may be needed. These should be reported in Part II.

### **ADDITIONS:**

#### **Line 45 — Other Additions**

Report on this line (1) the amount of adjustments that were taken on line 43, Part I, that were for the period of nonresidence for part-year filers; (2) the deduction taken for franchise taxes paid in computing business income on line 34 and your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on line 37; (3) Deductions passed through directly to you from a Federal 1120S return, which are used in arriving at the net income of a D.C. Corporation return, on Form D-20; (4) Income distributions which for Federal tax purposes may be eligible for income averaging; (5) other items required to be added to Federal adjusted gross income.

### **SUBTRACTIONS:**

#### **Line 47 — Interest on U.S. Obligations**

Enter interest and dividend income on obligations or securities of the United States, its agencies or instrumentalities, which was included on your Federal return and reported in Part I of the District return.

#### **Line 48 — State and Local Refunds**

If you included refunds of State and Local income taxes on your Federal return and they were reported on line 32, Part I of Form D-40, they should be entered on line 48.

#### **Line 49 — Nonresident Income**

Enter income which was included on your Federal return that was received by you while you were not a resident of the District.

#### **Line 50 — Social Security Income**

A certain amount of Social Security income may be taxable on your Federal tax return. However, such income is not taxable for District purposes. If you included Social Security income in Part I of Form D-40, you should enter that amount on line 50.

### **Line 51 — Disability Income Exclusion**

The Disability Income Exclusion is not allowed as an adjustment to income on the Federal tax return. For Federal tax purposes, Disability income exclusion has been eliminated in favor of a credit computed on Schedule R (Credit for the Elderly or for the Permanently and Totally Disabled).

For District tax purposes, the Disability Income Exclusion is treated as an adjustment to income. If Disability payments were included in your Federal gross income, you may be able to claim an exclusion on your District return by completing Form D-2440 and listing the excludable amount on line 51. Specific instructions are contained on Form D-2440.

### **Line 52 — Income Reported and Taxed on District Franchise or Fiduciary Return**

If Part I, page 2 of Form D-40 includes income which was also reported and taxed on a District Franchise or Fiduciary tax return, enter such income.

### **Line 53 — District Lottery Winnings**

District Lottery winnings from the District of Columbia sponsored Lotto, daily numbers, daily double, and instant games as well as bingo, and raffles sponsored for charitable purposes are not taxable on a District return. These amounts may be subtracted if they were included on your Federal return. Note: Other types of gambling winnings are taxable on a District return.

### **Line 54 — Pension and Annuity Income Exclusion**

Recipients of military retired pay, annuity income or survivor benefits from the District of Columbia government or the Federal government who are 62 years of age or older on or before December 31, 1988, can exclude from their taxable income the lesser of \$3,000 or the actual amount of the pension, military retired pay, annuity income or survivor benefits received during the taxable year. Any amounts **not** subject to tax must be subtracted when computing the exclusion. Use the computation schedule on page 6 of these instructions to figure the exclusion.

### **Line 55 — Other Subtractions**

Other items required to be subtracted from Federal adjusted gross income should be entered.

## **PART III ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS**

### **Lines 60 thru 65**

If you itemize deductions on your Federal return, copy the amounts claimed on your Federal return on the appropriate lines of column A and/or B. Enter the totals on line 65, column A and/or B and column C. Married persons filing combined separate returns may split such deductions on column A and B as they mutually agree.

If you do not itemize deductions on your Federal return, but elect to itemize on your District return, you must complete and attach Schedule A, Form D-40 and enter such totals on Part III.

**Line 57 — Medical and Dental Expense**

Enter medical and dental expenses to the same extent on Schedule A, Form 1040.

**Line 58 — Taxes**

Enter taxes to the same extent entered on Schedule A, Form 1040.

**Line 59 — Interest**

Enter interest expense to the same extent entered on Schedule A, Form 1040, except that such amount should be adjusted to reduce any interest expense incurred to hold and carry U.S. Treasury securities.

**Line 60 — Contributions**

Enter contributions to the same extent entered on Schedule A, Form 1040.

**Line 61 — Casualty or Theft Losses**

Enter casualty or theft losses to the same extent entered on Schedule A, Form 1040.

**Line 62 — Moving Expenses**

Enter moving expenses to the same extent on Schedule A, Form 1040.

**Line 63 — Miscellaneous Deductions (2% limit)**

Enter miscellaneous deductions to the same extent on Schedule A, Form 1040.

**Line 64 — Other Miscellaneous Deductions**

Enter other miscellaneous deductions not limited by the 2% floor on such deductions as entered on Schedule A, Form 1040.

**Line 66 — State and Local Income Taxes**

Report State and Local Income Taxes that were included on line 58.

**Line 67 — Deductions During Period of Nonresident Status.**

Report those itemized deductions paid while a nonresident of the District and included on Lines 57 through 64.

**Line 68 — Contribution Carryovers**

Enter contribution carryovers resulting from contributions paid in any year prior to January 1, 1982 that were included on line 60.

**INSTRUCTIONS FOR SCHEDULE H (FORM D-40) PROPERTY TAX CREDIT**

If you qualify for the property tax credit, and if you are required to file a District Individual Income Tax Return, Form D-40, attach completed Schedule H to the return. If you are not required to file a District Individual Income Tax Return, and you qualify for the property tax credit, Schedule H should be completed and filed by itself.

If only Schedule H is filed, District law requires you to furnish your Social Security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and will be used only for tax administration purposes.

**Who May Qualify**

You must meet all of the following conditions to qualify for the Property Tax Credit.

- 1. You must own or rent the home you occupy in the District for the full twelve months of the tax year.
- 2. Your Household Gross Income must have been \$20,000 or less for the year.
- 3. If you were not 65 or over before December 31, 1988, you must not have been claimed as a dependent on anyone else's 1988 Federal, State or District income tax return.
- 4. The house or apartment which is your home must not be part of a Public Housing Project.
- 5. IF YOU ARE AGE 62 OR OLDER, BLIND, OR DISABLED, you may use Property Tax Table B only if you, together with your spouse (if married), provide 50% or more of the Household Gross Income. Persons blind or disabled do not have to meet this 50% test.
- 6. If you resided in the District for a part of the year or died before December 31, 1988, you do not qualify for property tax credit.

**How To File**

Your claim for property tax credit, Schedule H, must be attached to your District income tax return, Form D-40, if you are required to file a District income tax return. If you are not required to file a District income tax return, Schedule H (Property Tax Credit Claim) may be filed by itself. If filed by itself, it should be filed by April 17, 1989. If filed with your District income tax return, it should be filed by April 17, 1989. However, a reasonable extension of time may be granted. See Extension of Time for Filing in General Instructions for Form D-40.

**File your Schedule H at the time you file your tax return. Filing a separate Schedule H after you have previously filed a tax return could delay your refund.**

**Important Definitions**

- 1. The word "home" means the claimant's dwelling house whether owned or rented and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home and may include a multi-unit or a multi-purpose building and a part of the land on which it is located.
- 2. The word "household" means all individuals living in the home.
- 3. The term "household gross income" means all income received by every individual living in the home, including cash distributions from a business or investment entity in which the claimant has an interest.
- 4. The term "rent paid" is that amount paid by a claimant to a landlord solely for the the right of occupancy of a home in the District. "Rent paid" does not include: advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.
- 5. The term "members of a household" means all members of one household whether or not they are related; for example, two or more unrelated individuals sharing an apartment or house constitutes the members of a household.

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION See instructions for Line 54.		Column A (for husband)	Column B (for wife and all other)
1. Were you age 62 or older on or before December 31, 1988? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Total Gross Pension or Annuity received during 1988 .....			
3. Less Portion of Pension or Annuity not subject to D.C. income tax .....			
4. Line 2 Less Amount on Line 3 .....			
5. Pension or Annuity Exclusion .....		\$3,000 00	\$3,000 00
6. Enter the lesser of line 4 or line 5. Enter on line 54, Part II Form D-40 .....			

6. The term "age 62 or over" means anyone who was age 62 or older during 1988.

7. The term "blind" means a taxpayer whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

8. The word "disabled" means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification of such physical or mental impairment shall be attested to by a licensed physician selected by the claimant at his or her own expense. Proof of the disability claim must be completed on the back page of the Schedule H.

**NOTE: The questions at the top of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Part B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or over, blind or disabled. You must also indicate if you were the recipient of rent subsidies during 1988.**

**Complete Part A or Part B to claim your property tax credit. Do not complete both Part A and Part B.**

**ONLY ONE MEMBER OF A HOUSEHOLD CAN CLAIM THE PROPERTY TAX CREDIT.**

#### Instructions for Numbered Lines of Schedule H

**Lines 1, 2 and 3** — Enter the totals of Columns 1, 2 and 3 from the Household Gross Income Schedule on appropriate lines 1, 2 and 3 of the Summary of Household Gross Income Schedule.

**Line 4** — Add lines 1, 2 and 3 on the Summary of Household Gross Income Schedule and enter the total on line 4.

#### Part A

**Line 5** — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to the credit.

**Line 6** — If you owned your home in the District on December 31, 1988 and you either rented or owned your home in the District during all of 1988, enter the amount of property taxes paid. Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1988.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1988, and you either owned or rented your home in the District during all of 1988, enter 15% of rent paid. If you rented more than one home in the District during 1988, divide the total amount paid your last landlord during 1988 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 6.

**Line 7** — Find the amount of your property tax credit from Property Tax Credit Table A or compute the amount of your credit in accordance with the instructions in back of this booklet.

The Property Tax credit obtained must be reduced by any rent subsidy received during 1988.

#### Part B

**Line 10** — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to claim the credit under Part B.

**Line 11** — If you owned your home in the District on December 31, 1988, and you

either rented or owned your home in the District during all of 1988, enter the amount of property taxes paid. Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1988.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1988, and you either owned or rented your home in the District during all of 1988, enter 15% of rent paid. If you rented more than one home in the District during 1988, divide the total amount paid your last landlord during 1988 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 11.

**Line 12** — Find the amount of your property tax credit from Property Tax Credit Table B or compute the amount of your credit in accordance with the instructions in the back of the booklet. The Property Tax Credit obtained must be reduced by any rent subsidy received during 1988.

**Household Gross Income Schedule** — You must list all income of every member living in the household on this schedule beside the categories listed, whether the income is subject to District income tax or not, in order to compute the property tax credit.

List in column 1 all the income of the applicant (claimant).

List in column 2 all the income of the claimant's spouse, and list in column 3 all the income of all other members living in the home you own or rent.

All income whether subject to District income tax or not, must be reported for all members of the household, or the claim for property tax credit will be disallowed.

### 1988 INCOME TAX RATE SCHEDULE (for Tax Computation on Page 1)

This Tax Rate Schedule must be used by those taxpayers who have taxable income (line 10, Form D-40) which is \$50,000 or more. The Tax Rate Schedule may also be used by taxpayers whose taxable income is less than \$50,000, although it is suggested that the easiest method of computing your tax is to use the Tax Tables in this booklet.

From the following table compute your tax on the taxable income on line 10, page 1 of the return.

If the taxable income is:	The tax is:
Not over \$10,000	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

LOW INCOME CREDIT TABLES

YOU MUST MEET THE FOLLOWING REQUIREMENTS TO BE ELIGIBLE FOR THE LOW INCOME CREDIT

1. You must have filed a Federal tax return.

2. Your gross income must be less than the sum of your Federal personal exemptions and Federal standard deduction.

3. You must furnish a copy of your Federal tax return.

4. A District tax liability must result because your income is more than the sum of your D.C. exemptions and D.C. standard deduction.
5. You must use the low income credit found in the table provided in the instruction booklet.

6. You must use the correct table for your particular circumstance such as Single, Married, Separate filing, Head of Household, etc.
- NOTE: REMEMBER THAT THIS CREDIT WILL ONLY REDUCE YOUR TAX LIABILITY. NEITHER THE CREDIT, OR ANY PORTION OF THE CREDIT WILL BE REFUNDED.

LOW INCOME CREDIT TABLE — FOR MARRIED PERSON FILING JOINTLY

IF MARRIED FILING JOINTLY AND:	The number of FEDERAL PERSONAL EXEMPTIONS AND DEPENDENTS which you are entitled to claim on your FEDERAL RETURN is								
	2	3	4	5	6	7	8	9	10
BOTH SPOUSES UNDER 65 AND NOT BLIND	293.00	347.00	404.00	458.00	515.00	569.00	634.00	706.00	782.00
ONE SPOUSE OVER 65 OR BLIND; OTHER SPOUSE NOT BLIND AND UNDER 65	266.00	323.00	377.00	434.00	488.00	545.00	599.00	674.00	746.00
BOTH SPOUSES OVER 65 AND NOT BLIND	242.00	296.00	353.00	407.00	464.00	518.00	575.00	638.00	714.00
BOTH SPOUSES BLIND AND UNDER 65	242.00	296.00	353.00	407.00	464.00	518.00	575.00	638.00	714.00
ONE SPOUSE BLIND AND UNDER 65; OTHER SPOUSE OVER 65 OR BLIND	242.00	296.00	353.00	407.00	464.00	518.00	575.00	638.00	714.00
ONE SPOUSE BLIND AND OVER 65; OTHER SPOUSE NOT BLIND AND UNDER 65	242.00	296.00	353.00	407.00	464.00	518.00	575.00	638.00	714.00
ONE SPOUSE BLIND AND OVER 65; OTHER SPOUSE OVER 65 OR BLIND	215.00	272.00	336.00	383.00	437.00	494.00	548.00	606.00	678.00
BOTH SPOUSES BLIND AND OVER 65	191.00	245.00	302.00	356.00	413.00	467.00	524.00	578.00	646.00

LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING SEPARATELY ON COMBINED OR SEPARATE RETURNS

IF MARRIED FILING SEPARATELY ON A COMBINED RETURN OR SEPARATE RETURNS AND:	The number of FEDERAL PERSONAL EXEMPTIONS AND DEPENDENTS which you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	146.00	203.00	257.00	314.00	368.00	425.00	479.00	536.00	590.00	662.00
OVER 65 OR BLIND	122.00	176.00	233.00	287.00	344.00	398.00	455.00	509.00	566.00	626.00
OVER 65 AND BLIND	95.00	152.00	206.00	263.00	317.00	374.00	428.00	485.00	539.00	596.00

LOW INCOME CREDIT TABLE — FOR SINGLE PERSON

The number of FEDERAL PERSONAL EXEMPTIONS AND DEPENDENTS which you are entitled to claim on your FEDERAL RETURN is										
IF FILING AS SINGLE AND:	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	116.00	173.00	227.00	284.00	338.00	395.00	449.00	506.00	560.00	622.00
OVER 65 OR BLIND	101.00	155.00	212.00	266.00	323.00	377.00	434.00	488.00	545.00	599.00
OVER 65 AND BLIND	83.00	140.00	194.00	251.00	305.00	362.00	416.00	473.00	527.00	584.00

LOW INCOME CREDIT TABLE — FOR HEAD OF HOUSEHOLD

IF FILING AS HEAD OF HOUSEHOLD AND:	The number of FEDERAL PERSONAL EXEMPTIONS AND DEPENDENTS which you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
UNDER 65 AND NOT BLIND	140.00	194.00	251.00	305.00	362.00	416.00	473.00	527.00	584.00	650.00
OVER 65 OR BLIND	122.00	179.00	233.00	290.00	344.00	401.00	455.00	512.00	566.00	630.00
OVER 65 AND BLIND	107.00	161.00	218.00	272.00	329.00	383.00	440.00	494.00	551.00	606.00

**1988 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)**

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1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
0	50		3,150	3,200	191	6,300	6,350	380	9,450	9,500	569
50	100	5	3,200	3,250	194	6,350	6,400	383	9,500	9,550	572
100	150	8	3,250	3,300	197	6,400	6,450	386	9,550	9,600	575
150	200	11	3,300	3,350	200	6,450	6,500	389	9,600	9,650	578
200	250	14	3,350	3,400	203	6,500	6,550	392	9,650	9,700	581
250	300	17	3,400	3,450	206	6,550	6,600	395	9,700	9,750	584
300	350	20	3,450	3,500	209	6,600	6,650	398	9,750	9,800	587
350	400	23	3,500	3,550	212	6,650	6,700	401	9,800	9,850	590
400	450	26	3,550	3,600	215	6,700	6,750	404	9,850	9,900	593
450	500	29	3,600	3,650	218	6,750	6,800	407	9,900	9,950	596
500	550	32	3,650	3,700	221	6,800	6,850	410	9,950	10,000	599
550	600	35	3,700	3,750	224	6,850	6,900	413	10,000	10,050	602
600	650	38	3,750	3,800	227	6,900	6,950	416	10,050	10,100	606
650	700	41	3,800	3,850	230	6,950	7,000	419	10,100	10,150	610
700	750	44	3,850	3,900	233	7,000	7,050	422	10,150	10,200	614
750	800	47	3,900	3,950	236	7,050	7,100	425	10,200	10,250	618
800	850	50	3,950	4,000	239	7,100	7,150	428	10,250	10,300	622
850	900	53	4,000	4,050	242	7,150	7,200	431	10,300	10,350	626
900	950	56	4,050	4,100	245	7,200	7,250	434	10,350	10,400	630
950	1,000	59	4,100	4,150	248	7,250	7,300	437	10,400	10,450	634
1,000	1,050	62	4,150	4,200	251	7,300	7,350	440	10,450	10,500	638
1,050	1,100	65	4,200	4,250	254	7,350	7,400	443	10,500	10,550	642
1,100	1,150	68	4,250	4,300	257	7,400	7,450	446	10,550	10,600	646
1,150	1,200	71	4,300	4,350	260	7,450	7,500	449	10,600	10,650	650
1,200	1,250	74	4,350	4,400	263	7,500	7,550	452	10,650	10,700	654
1,250	1,300	77	4,400	4,450	266	7,550	7,600	455	10,700	10,750	658
1,300	1,350	80	4,450	4,500	269	7,600	7,650	458	10,750	10,800	662
1,350	1,400	83	4,500	4,550	272	7,650	7,700	461	10,800	10,850	666
1,400	1,450	86	4,550	4,600	275	7,700	7,750	464	10,850	10,900	670
1,450	1,500	89	4,600	4,650	278	7,750	7,800	467	10,900	10,950	674
1,500	1,550	92	4,650	4,700	281	7,800	7,850	470	10,950	11,000	678
1,550	1,600	95	4,700	4,750	284	7,850	7,900	473	11,000	11,050	682
1,600	1,650	98	4,750	4,800	287	7,900	7,950	476	11,050	11,100	686
1,650	1,700	101	4,800	4,850	290	7,950	8,000	479	11,100	11,150	690
1,700	1,750	104	4,850	4,900	293	8,000	8,050	482	11,150	11,200	694
1,750	1,800	107	4,900	4,950	296	8,050	8,100	485	11,200	11,250	698
1,800	1,850	110	4,950	5,000	299	8,100	8,150	488	11,250	11,300	702
1,850	1,900	113	5,000	5,050	302	8,150	8,200	491	11,300	11,350	706
1,900	1,950	116	5,050	5,100	305	8,200	8,250	494	11,350	11,400	710
1,950	2,000	119	5,100	5,150	308	8,250	8,300	497	11,400	11,450	714
2,000	2,050	122	5,150	5,200	311	8,300	8,350	500	11,450	11,500	718
2,050	2,100	125	5,200	5,250	314	8,350	8,400	503	11,500	11,550	722
2,100	2,150	128	5,250	5,300	317	8,400	8,450	506	11,550	11,600	726
2,150	2,200	131	5,300	5,350	320	8,450	8,500	509	11,600	11,650	730
2,200	2,250	134	5,350	5,400	323	8,500	8,550	512	11,650	11,700	734
2,250	2,300	137	5,400	5,450	326	8,550	8,600	515	11,700	11,750	738
2,300	2,350	140	5,450	5,500	329	8,600	8,650	518	11,750	11,800	742
2,350	2,400	143	5,500	5,550	332	8,650	8,700	521	11,800	11,850	746
2,400	2,450	146	5,550	5,600	335	8,700	8,750	524	11,850	11,900	750
2,450	2,500	149	5,600	5,650	338	8,750	8,800	527	11,900	11,950	754
2,500	2,550	152	5,650	5,700	341	8,800	8,850	530	11,950	12,000	758
2,550	2,600	155	5,700	5,750	344	8,850	8,900	533	12,000	12,050	762
2,600	2,650	158	5,750	5,800	347	8,900	8,950	536	12,050	12,100	766
2,650	2,700	161	5,800	5,850	350	8,950	9,000	539	12,100	12,150	770
2,700	2,750	164	5,850	5,900	353	9,000	9,050	542	12,150	12,200	774
2,750	2,800	167	5,900	5,950	356	9,050	9,100	545	12,200	12,250	778
2,800	2,850	170	5,950	6,000	359	9,100	9,150	548	12,250	12,300	782
2,850	2,900	173	6,000	6,050	362	9,150	9,200	551	12,300	12,350	786
2,900	2,950	176	6,050	6,100	365	9,200	9,250	554	12,350	12,400	790
2,950	3,000	179	6,100	6,150	368	9,250	9,300	557	12,400	12,450	794
3,000	3,050	182	6,150	6,200	371	9,300	9,350	560	12,450	12,500	798
3,050	3,100	185	6,200	6,250	374	9,350	9,400	563	12,500	12,550	802
3,100	3,150	188	6,250	6,300	377	9,400	9,450	566	12,550	12,600	806

Continued on next page

**1988 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)**

Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
12,600	12,650	810	15,750	15,800	1,062	18,900	18,950	1,314	22,050	22,100	1,597
12,650	12,700	814	15,800	15,850	1,066	18,950	19,000	1,318	22,100	22,150	1,602
12,700	12,750	818	15,850	15,900	1,070	19,000	19,050	1,322	22,150	22,200	1,607
12,750	12,800	822	15,900	15,950	1,074	19,050	19,100	1,326	22,200	22,250	1,611
12,800	12,850	826	15,950	16,000	1,078	19,100	19,150	1,330	22,250	22,300	1,616
12,850	12,900	830	16,000	16,050	1,082	19,150	19,200	1,334	22,300	22,350	1,621
12,900	12,950	834	16,050	16,100	1,086	19,200	19,250	1,338	22,350	22,400	1,626
12,950	13,000	838	16,100	16,150	1,090	19,250	19,300	1,342	22,400	22,450	1,630
13,000	13,050	842	16,150	16,200	1,094	19,300	19,350	1,346	22,450	22,500	1,635
13,050	13,100	846	16,200	16,250	1,098	19,350	19,400	1,350	22,500	22,550	1,640
13,100	13,150	850	16,250	16,300	1,102	19,400	19,450	1,354	22,550	22,600	1,645
13,150	13,200	854	16,300	16,350	1,106	19,450	19,500	1,358	22,600	22,650	1,649
13,200	13,250	858	16,350	16,400	1,110	19,500	19,550	1,362	22,650	22,700	1,654
13,250	13,300	862	16,400	16,450	1,114	19,550	19,600	1,366	22,700	22,750	1,659
13,300	13,350	866	16,450	16,500	1,118	19,600	19,650	1,370	22,750	22,800	1,664
13,350	13,400	870	16,500	16,550	1,122	19,650	19,700	1,374	22,800	22,850	1,668
13,400	13,450	874	16,550	16,600	1,126	19,700	19,750	1,378	22,850	22,900	1,673
13,450	13,500	878	16,600	16,650	1,130	19,750	19,800	1,382	22,900	22,950	1,678
13,500	13,550	882	16,650	16,700	1,134	19,800	19,850	1,386	22,950	23,000	1,683
13,550	13,600	886	16,700	16,750	1,138	19,850	19,900	1,390	23,000	23,050	1,687
13,600	13,650	890	16,750	16,800	1,142	19,900	19,950	1,394	23,050	23,100	1,692
13,650	13,700	894	16,800	16,850	1,146	19,950	20,000	1,398	23,100	23,150	1,697
13,700	13,750	898	16,850	16,900	1,150	20,000	20,050	1,402	23,150	23,200	1,702
13,750	13,800	902	16,900	16,950	1,154	20,050	20,100	1,407	23,200	23,250	1,706
13,800	13,850	906	16,950	17,000	1,158	20,100	20,150	1,412	23,250	23,300	1,711
13,850	13,900	910	17,000	17,050	1,162	20,150	20,200	1,417	23,300	23,350	1,716
13,900	13,950	914	17,050	17,100	1,166	20,200	20,250	1,421	23,350	23,400	1,721
13,950	14,000	918	17,100	17,150	1,170	20,250	20,300	1,426	23,400	23,450	1,725
14,000	14,050	922	17,150	17,200	1,174	20,300	20,350	1,431	23,450	23,500	1,730
14,050	14,100	926	17,200	17,250	1,178	20,350	20,400	1,436	23,500	23,550	1,735
14,100	14,150	930	17,250	17,300	1,182	20,400	20,450	1,440	23,550	23,600	1,740
14,150	14,200	934	17,300	17,350	1,186	20,450	20,500	1,445	23,600	23,650	1,744
14,200	14,250	938	17,350	17,400	1,190	20,500	20,550	1,450	23,650	23,700	1,749
14,250	14,300	942	17,400	17,450	1,194	20,550	20,600	1,455	23,700	23,750	1,754
14,300	14,350	946	17,450	17,500	1,198	20,600	20,650	1,459	23,750	23,800	1,759
14,350	14,400	950	17,500	17,550	1,202	20,650	20,700	1,464	23,800	23,850	1,763
14,400	14,450	954	17,550	17,600	1,206	20,700	20,750	1,469	23,850	23,900	1,768
14,450	14,500	958	17,600	17,650	1,210	20,750	20,800	1,474	23,900	23,950	1,773
14,500	14,550	962	17,650	17,700	1,214	20,800	20,850	1,478	23,950	24,000	1,778
14,550	14,600	966	17,700	17,750	1,218	20,850	20,900	1,483	24,000	24,050	1,782
14,600	14,650	970	17,750	17,800	1,222	20,900	20,950	1,488	24,050	24,100	1,787
14,650	14,700	974	17,800	17,850	1,226	20,950	21,000	1,493	24,100	24,150	1,792
14,700	14,750	978	17,850	17,900	1,230	21,000	21,050	1,497	24,150	24,200	1,797
14,750	14,800	982	17,900	17,950	1,234	21,050	21,100	1,502	24,200	24,250	1,801
14,800	14,850	986	17,950	18,000	1,238	21,100	21,150	1,507	24,250	24,300	1,806
14,850	14,900	990	18,000	18,050	1,242	21,150	21,200	1,512	24,300	24,350	1,811
14,900	14,950	994	18,050	18,100	1,246	21,200	21,250	1,516	24,350	24,400	1,816
14,950	15,000	998	18,100	18,150	1,250	21,250	21,300	1,521	24,400	24,450	1,820
15,000	15,050	1,002	18,150	18,200	1,254	21,300	21,350	1,526	24,450	24,500	1,825
15,050	15,100	1,006	18,200	18,250	1,258	21,350	21,400	1,531	24,500	24,550	1,830
15,100	15,150	1,010	18,250	18,300	1,262	21,400	21,450	1,535	24,550	24,600	1,835
15,150	15,200	1,014	18,300	18,350	1,266	21,450	21,500	1,540	24,600	24,650	1,839
15,200	15,250	1,018	18,350	18,400	1,270	21,500	21,550	1,545	24,650	24,700	1,844
15,250	15,300	1,022	18,400	18,450	1,274	21,550	21,600	1,550	24,700	24,750	1,849
15,300	15,350	1,026	18,450	18,500	1,278	21,600	21,650	1,554	24,750	24,800	1,854
15,350	15,400	1,030	18,500	18,550	1,282	21,650	21,700	1,559	24,800	24,850	1,858
15,400	15,450	1,034	18,550	18,600	1,286	21,700	21,750	1,564	24,850	24,900	1,863
15,450	15,500	1,038	18,600	18,650	1,290	21,750	21,800	1,569	24,900	24,950	1,868
15,500	15,550	1,042	18,650	18,700	1,294	21,800	21,850	1,573	24,950	25,000	1,873
15,550	15,600	1,046	18,700	18,750	1,298	21,850	21,900	1,578	25,000	25,050	1,877
15,600	15,650	1,050	18,750	18,800	1,302	21,900	21,950	1,583	25,050	25,100	1,882
15,650	15,700	1,054	18,800	18,850	1,306	21,950	22,000	1,588	25,100	25,150	1,887
15,700	15,750	1,058	18,850	18,900	1,310	22,000	22,050	1,592	25,150	25,200	1,892

Continued on next page



**1988 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)**

1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
25,200	25,250	1,896	28,300	28,350	2,191	31,400	31,450	2,485	34,500	34,550	2,780
25,250	25,300	1,901	28,350	28,400	2,196	31,450	31,500	2,490	34,550	34,600	2,785
25,300	25,350	1,906	28,400	28,450	2,200	31,500	31,550	2,495	34,600	34,650	2,789
25,350	25,400	1,911	28,450	28,500	2,205	31,550	31,600	2,500	34,650	34,700	2,794
25,400	25,450	1,915	28,500	28,550	2,210	31,600	31,650	2,504	34,700	34,750	2,799
25,450	25,500	1,920	28,550	28,600	2,215	31,650	31,700	2,509	34,750	34,800	2,804
25,500	25,550	1,925	28,600	28,650	2,219	31,700	31,750	2,514	34,800	34,850	2,808
25,550	25,600	1,930	28,650	28,700	2,224	31,750	31,800	2,519	34,850	34,900	2,813
25,600	25,650	1,934	28,700	28,750	2,229	31,800	31,850	2,523	34,900	34,950	2,818
25,650	25,700	1,939	28,750	28,800	2,234	31,850	31,900	2,528	34,950	35,000	2,823
25,700	25,750	1,944	28,800	28,850	2,238	31,900	31,950	2,533	35,000	35,050	2,827
25,750	25,800	1,949	28,850	28,900	2,243	31,950	32,000	2,538	35,050	35,100	2,832
25,800	25,850	1,953	28,900	28,950	2,248	32,000	32,050	2,542	35,100	35,150	2,837
25,850	25,900	1,958	28,950	29,000	2,253	32,050	32,100	2,547	35,150	35,200	2,842
25,900	25,950	1,963	29,000	29,050	2,257	32,100	32,150	2,552	35,200	35,250	2,846
25,950	26,000	1,968	29,050	29,100	2,262	32,150	32,200	2,557	35,250	35,300	2,851
26,000	26,050	1,972	29,100	29,150	2,267	32,200	32,250	2,561	35,300	35,350	2,856
26,050	26,100	1,977	29,150	29,200	2,272	32,250	32,300	2,566	35,350	35,400	2,861
26,100	26,150	1,982	29,200	29,250	2,276	32,300	32,350	2,571	35,400	35,450	2,865
26,150	26,200	1,987	29,250	29,300	2,281	32,350	32,400	2,576	35,450	35,500	2,870
26,200	26,250	1,991	29,300	29,350	2,286	32,400	32,450	2,580	35,500	35,550	2,875
26,250	26,300	1,996	29,350	29,400	2,291	32,450	32,500	2,585	35,550	35,600	2,880
26,300	26,350	2,001	29,400	29,450	2,295	32,500	32,550	2,590	35,600	35,650	2,884
26,350	26,400	2,006	29,450	29,500	2,300	32,550	32,600	2,595	35,650	35,700	2,889
26,400	26,450	2,010	29,500	29,550	2,305	32,600	32,650	2,599	35,700	35,750	2,894
26,450	26,500	2,015	29,550	29,600	2,310	32,650	32,700	2,604	35,750	35,800	2,899
26,500	26,550	2,020	29,600	29,650	2,314	32,700	32,750	2,609	35,800	35,850	2,903
26,550	26,600	2,025	29,650	29,700	2,319	32,750	32,800	2,614	35,850	35,900	2,908
26,600	26,650	2,029	29,700	29,750	2,324	32,800	32,850	2,618	35,900	35,950	2,913
26,650	26,700	2,034	29,750	29,800	2,329	32,850	32,900	2,623	35,950	36,000	2,918
26,700	26,750	2,039	29,800	29,850	2,333	32,900	32,950	2,628	36,000	36,050	2,922
26,750	26,800	2,044	29,850	29,900	2,338	32,950	33,000	2,633	36,050	36,100	2,927
26,800	26,850	2,048	29,900	29,950	2,343	33,000	33,050	2,637	36,100	36,150	2,932
26,850	26,900	2,053	29,950	30,000	2,348	33,050	33,100	2,642	36,150	36,200	2,937
26,900	26,950	2,058	30,000	30,050	2,352	33,100	33,150	2,647	36,200	36,250	2,941
26,950	27,000	2,063	30,050	30,100	2,357	33,150	33,200	2,652	36,250	36,300	2,946
27,000	27,050	2,067	30,100	30,150	2,362	33,200	33,250	2,656	36,300	36,350	2,951
27,050	27,100	2,072	30,150	30,200	2,367	33,250	33,300	2,661	36,350	36,400	2,956
27,100	27,150	2,077	30,200	30,250	2,371	33,300	33,350	2,666	36,400	36,450	2,960
27,150	27,200	2,082	30,250	30,300	2,376	33,350	33,400	2,671	36,450	36,500	2,965
27,200	27,250	2,086	30,300	30,350	2,381	33,400	33,450	2,675	36,500	36,550	2,970
27,250	27,300	2,091	30,350	30,400	2,386	33,450	33,500	2,680	36,550	36,600	2,975
27,300	27,350	2,096	30,400	30,450	2,390	33,500	33,550	2,685	36,600	36,650	2,979
27,350	27,400	2,101	30,450	30,500	2,395	33,550	33,600	2,690	36,650	36,700	2,984
27,400	27,450	2,105	30,500	30,550	2,400	33,600	33,650	2,694	36,700	36,750	2,989
27,450	27,500	2,110	30,550	30,600	2,405	33,650	33,700	2,699	36,750	36,800	2,994
27,500	27,550	2,115	30,600	30,650	2,409	33,700	33,750	2,704	36,800	36,850	2,998
27,550	27,600	2,120	30,650	30,700	2,414	33,750	33,800	2,709	36,850	36,900	3,003
27,600	27,650	2,124	30,700	30,750	2,419	33,800	33,850	2,713	36,900	36,950	3,008
27,650	27,700	2,129	30,750	30,800	2,424	33,850	33,900	2,718	36,950	37,000	3,013
27,700	27,750	2,134	30,800	30,850	2,428	33,900	33,950	2,723	37,000	37,050	3,017
27,750	27,800	2,139	30,850	30,900	2,433	33,950	34,000	2,728	37,050	37,100	3,022
27,800	27,850	2,143	30,900	30,950	2,438	34,000	34,050	2,732	37,100	37,150	3,027
27,850	27,900	2,148	30,950	31,000	2,443	34,050	34,100	2,737	37,150	37,200	3,032
27,900	27,950	2,153	31,000	31,050	2,447	34,100	34,150	2,742	37,200	37,250	3,036
27,950	28,000	2,158	31,050	31,100	2,452	34,150	34,200	2,747	37,250	37,300	3,041
28,000	28,050	2,162	31,100	31,150	2,457	34,200	34,250	2,751	37,300	37,350	3,046
28,050	28,100	2,167	31,150	31,200	2,462	34,250	34,300	2,756	37,350	37,400	3,051
28,100	28,150	2,172	31,200	31,250	2,466	34,300	34,350	2,761	37,400	37,450	3,055
28,150	28,200	2,177	31,250	31,300	2,471	34,350	34,400	2,766	37,450	37,500	3,060
28,200	28,250	2,181	31,300	31,350	2,476	34,400	34,450	2,770	37,500	37,550	3,065
28,250	28,300	2,186	31,350	31,400	2,481	34,450	34,500	2,775	37,550	37,600	3,070

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**SCHEDULE H  
(FORM D-40)**  
Department of  
Finance and Revenue

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
PROPERTY TAX CREDIT CLAIM**

**1988**

Name (Claimant)		Your social security no.	
Present Home Address (Number and Street)		Spouse's social security no.	
City	State	Zip Code	Apt. No.
If address of property for which tax credit is claimed is different from above, list here.			
Is the property for which the tax credit is being claimed: (Check one) <input type="checkbox"/> Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House			

**IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND FILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CLAIM WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.**

A. Did you rent or own your home in the District during the entire calendar year 1988? If you checked "NO", you are not entitled to the credit.	A	YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block)  <b>If you checked the box for real estate tax, complete the following from your real estate tax bill or assessment notice:</b> Square No. Lot No.  <b>If you checked the box for rent, complete the following:</b> Landlord's Name Landlord's Telephone No. Landlord's Address	B	real estate <input type="checkbox"/> rent <input type="checkbox"/> tax  <b>For Office Use Only:</b>  <b>For Office use only:</b>
C. Did you or your Landlord receive rental supplements during 1988? If you checked "YES", see Instructions on how to compute your credit.	C	YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on anyone else's 1988 Federal, State, or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 65 years of age before December 31, 1988.	D	YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public housing project during 1988? If you checked "YES", you are not entitled to the credit.	E	YES <input type="checkbox"/> NO <input type="checkbox"/>

**IMPORTANT:** Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before computing either Part A or Part B below.

**COMPLETE EITHER PART A OR PART B**

**PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.**

5. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ....
- 6a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) ....
- b. Enter amount of 1988 Annual rent Paid \$..... Then multiply by 15% and enter answer here ...
7. Find Property tax credit in Table A or as computed .....
8. Total rental supplements received in 1988, if any .....
9. Property tax credit allowable—Subtract line 8 from line 7 .....

5		
6a		
6b		
7		
8		
9		

**PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.**

- Do you, or you and your spouse (if married), provide 50% or more of household gross income?  
YES ☐ NO ☐. If you checked "NO" and are not blind or disabled you are not entitled to claim the property tax credit under Part B. However you may qualify under Part A—see instructions for lines 5, 6 and 7.
10. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit. ....
- 11a. Enter amount of property taxes paid (Enter either (a) or (b), but not both) ....
- b. Enter amount of 1988 Annual rent Paid \$..... Then multiply by 15% and enter answer here ...
12. Find Property Tax credit in Table B or as computed .....
13. Total rental supplements received in 1988, if any .....
14. Property tax credit allowable—subtract line 13 from line 12 .....

Check appropriate block  
age 62 or older ☐  
blind ☐  
disabled ☐

10		
11a		
11b		
12		
13		
14		

IF THIS CLAIM IS ATTACHED TO A D.C. INCOME TAX RETURN, CHECK BOX ☐ AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON LINE 21, FORM D-40.

*I declare under penalty provided by law that this claim, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete claim. If the claim is prepared by a person other than the claimant, his declaration is based on all the information related to the claim of which he has any knowledge.*

Signature of Claimant	Date
Claimant's Telephone Number	
Signature of Preparer other than claimant	Date

HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use only:
You must include the total income of all members living in the household you own or rent.				
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) Business Income or loss				
(d) Taxable portion of Pensions & Annuities				
(e) Taxable capital gain or loss				
(f) Alimony received				
(g) Net Rental Income				
(h) Social Security and/or Railroad Retirement				
(i) Non-taxable portion of Pensions & Annuities or exclusion				
(j) Unemployment Insurance and/or Workmen's Compensation				
(k) Support Money and/or Public Assistance Grants				
(l) Interest on U.S. Obligations				
(m) Disability Income exclusion on Form D-40				
(n) Non-taxable portion of Military compensation				
(o) Fellowship awards and Grants				
(p) Life insurance proceeds				
(q) Veteran's pensions and disability payments				
(r) GI bill benefits				
(s) Loss on time insurance				
(t) Income subject to Unincorporated Business Tax				
(u) Cash distributions				
(v) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

SUMMARY OF HOUSEHOLD GROSS INCOME			
1. Total income of claimant from Column 1 .....	1		
2. Total income of spouse from Column 2 .....	2		
3. Total income of all other persons from Column 3 .....	3		
4. Total household gross income (add lines 1 through 3). Enter here and on line 5, Part A or Line 10, Part B, whichever is applicable. ....	4		

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE (ALL OTHERS)			
(a)		(c)	
(b)		(d)	

INSTRUCTIONS

How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit from the back page of the instruction booklet.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant	Social security number
I certify that the above named taxpayer was (check only one box—see instruction):	
(i) <input type="checkbox"/> Blind	
(ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months.	
(iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1988.	
Name of Physician	
Physician's address	
Physician's signature	Date

Instructions for Physician's Certification

A. Definition of Blind — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees."

B. Definition of Disabled — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

<b>HOUSEHOLD GROSS INCOME SCHEDULE</b> You must include the total income of all members living in the household you own or rent.				<b>For Office Use only:</b>
<b>SOURCE OF INCOME OR LOSS</b>	<b>(1) CLAIMANT</b>	<b>(2) SPOUSE</b>	<b>(3) ALL OTHERS</b>	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) Business Income or loss				
(d) Taxable portion of Pensions & Annuities				
(e) Taxable capital gain or loss				
(f) Alimony received				
(g) Net Rental Income				
(h) Social Security and/or Railroad Retirement				
(i) Non-taxable portion of Pensions & Annuities or exclusion				
(j) Unemployment Insurance and/or Workmen's Compensation				
(k) Support Money and/or Public Assistance Grants				
(l) Interest on U.S. Obligations				
(m) Disability Income exclusion on Form D-40				
(n) Non-taxable portion of Military compensation				
(o) Fellowship awards and Grants				
(p) Life insurance proceeds				
(q) Veteran's pensions and disability payments				
(r) GI bill benefits				
(s) Loss on time insurance				
(t) Income subject to Unincorporated Business Tax				
(u) Cash distributions				
(v) Other (specify)				
<b>TOTAL HOUSEHOLD GROSS INCOME</b>				

<b>SUMMARY OF HOUSEHOLD GROSS INCOME</b>			
1. Total income of claimant from Column 1 .....	1		
2. Total income of spouse from Column 2 .....	2		
3. Total income of all other persons from Column 3 .....	3		
4. Total household gross income (add lines 1 through 3). Enter here and on line 5, Part A or Line 10, Part B, whichever is applicable. ....	4		

<b>LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE (ALL OTHERS)</b>			
(a)		(c)	
(b)		(d)	

**INSTRUCTIONS****How To Compute Your Property Tax Credit**

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit from the back page of the instruction booklet.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

**Physician's Certification of Blind or Disabled Claimant**

Name of Claimant	Social security number
I certify that the above named taxpayer was (check only one box—see instruction): (i) <input type="checkbox"/> Blind (ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months. (iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1988.	
Name of Physician	
Physician's address	
Physician's signature	Date

**Instructions for Physician's Certification**

**A. Definition of Blind** — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees."

**B. Definition of Disabled** — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use only:
You must include the total income of all members living in the household you own or rent.				
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) Business Income or loss				
(d) Taxable portion of Pensions & Annuities				
(e) Taxable capital gain or loss				
(f) Alimony received				
(g) Net Rental Income				
(h) Social Security and/or Railroad Retirement				
(i) Non-taxable portion of Pensions & Annuities or exclusion				
(j) Unemployment Insurance and/or Workmen's Compensation				
(k) Support Money and/or Public Assistance Grants				
(l) Interest on U.S. Obligations				
(m) Disability Income exclusion on Form D-40				
(n) Non-taxable portion of Military compensation				
(o) Fellowship awards and Grants				
(p) Life Insurance proceeds				
(q) Veteran's pensions and disability payments				
(r) GI bill benefits				
(s) Loss on time insurance				
(t) Income subject to Unincorporated Business Tax				
(u) Cash distributions				
(v) Other (specify)				
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LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE (ALL OTHERS)			
(a)		(c)	
(b)		(d)	

## INSTRUCTIONS

## How To Compute Your Property Tax Credit

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(ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months.	
(iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1988.	
Name of Physician	
Physician's address	
Physician's signature	Date

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**A. Definition of Blind** — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees."

**B. Definition of Disabled** — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

# PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																						
		At least											But less than											
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440
At least	But less than	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440	
Your Property Tax Credit is —																								
\$	\$	\$ 6	\$25	\$44	\$63	\$82	\$101	\$120	\$139	\$158	\$177	\$196	\$215	\$234	\$253	\$272	\$291	\$310	\$329	\$348	\$367	\$386	\$405	\$424
0	500	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417
1,000	1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410
1,500	2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403
2,000	2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395
2,500	3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388
3,000	3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289
3,500	4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281
4,000	4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,500	5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,000	5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,500	6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,000	6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,500	7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,000	7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,500	8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																						
		At least											But less than											
		\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900
At least	But less than	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920
		Your Property Tax Credit is —																						
\$ 0	\$ 500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,000	1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,500	2,000	422	441	460	479	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,000	2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,500	3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,000	3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,500	4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,000	4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,500	5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,000	5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,500	6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,000	6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,500	7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,000	7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,500	8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,000	8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497
8,500	9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,000	9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,500	10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,000	11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,000	12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,000	13,000	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,000	14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,000	15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,000	16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,000	17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98

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If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —															
		At least								But less than							
		\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220
At least	But less than	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220
		Your Property Tax Credit is —															
\$		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
0	500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750
3,500	4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750
4,000	4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750
4,500	5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750
5,000	5,500	599	614	629	644	659	674	689	704	719	734	749	764	779	794	809	824
5,500	6,000	590	605	620	635	650	665	680	695	710	725	740	755	770	785	800	815
6,000	6,500	580	595	610	625	640	655	670	685	700	715	730	745	760	775	790	805
6,500	7,000	571	586	601	616	631	646	661	676	691	706	721	736	751	766	781	796
7,000	7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	759
7,500	8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748
8,000	8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
8,500	9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726
9,000	9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714
9,500	10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703
10,000	11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647
11,000	12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621
12,000	13,000	369	384	399	414	429	444	459	474	489	504	519	534	549	564	579	594
13,000	14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568
14,000	15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542
15,000	16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
16,000	17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428
17,000	18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398
18,000	19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368
19,000	20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338



PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																					
		At least										But less than											
		\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780
At least	But less than	Your Property Tax Credit is —																				and up	
\$	0	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,500	7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,000	8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,500	9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,000	9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,500	10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000	11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,000	12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,000	13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,000	14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,000	15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,000	16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750
16,000	17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750
17,000	18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750
18,000	19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750
19,000	20,000	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750

## PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to the appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least											But less than										
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	
At least	But less than	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400		
Your Property Tax Credit is —																							
\$ 0 500 1,000 1,500 2,000 2,500	\$ 500 1,000 1,500 2,000 2,500	\$ 8	\$28	\$48	\$68	\$88	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	\$268	\$288	\$308	\$328	\$348	\$368	\$388	\$408	
		3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	
		0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	
		0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
		0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388	
2,500 3,000 3,500 4,000 4,500	3,000 3,500 4,000 4,500 5,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	
		0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	
		0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	
		0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
		0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	
5,000 5,500 6,000 6,500 7,000 7,500	5,500 6,000 6,500 7,000 7,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331	
		0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324	
		0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316	
		0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309	
		0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301	
7,500 8,000 8,500 9,000 9,500	8,000 8,500 9,000 9,500 10,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294	
		0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286	
		0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279	
		0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	
		0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	
10,000 11,000 12,000 13,000 14,000 15,000	11,000 12,000 13,000 14,000 15,000	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200	
		0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	
		0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120
15,000 16,000 17,000 18,000 19,000 20,000	16,000 17,000 18,000 19,000 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least											But less than										
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840
		But less than																					
At least	But less than	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	
Your Property Tax Credit is —																							
\$ 0	\$ 500	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750	
	1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	
	1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	
	2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	
	2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	
2,500	3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	
	3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	
	3,500	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	
	4,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	
	4,500	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	
5,000	5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750	
	5,500	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	
	6,000	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	
	6,500	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	
	7,000	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	
7,500	8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	
	8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	
	8,500	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	
	9,000	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	
	9,500	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	
10,000	11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	
	11,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	
	12,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	
	13,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	
	14,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	
15,000	16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	
	16,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	
	17,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
	18,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
	19,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	

# PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																				
		At least										But less than										
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240
At least	But less than	But less than																				
		\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	and up
Your Property Tax Credit is —																						
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,500	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,500	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,000	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,500	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,000	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,500	10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	10,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	11,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	12,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
	13,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
14,000	15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
	15,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
	16,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
	17,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
	18,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
19,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	

**INSTRUCTIONS**  
**How To Compute Your Property Tax Credit**

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit as follows:

**PART A — FOR CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.**

The following percentages are applicable for the computation of the credit under Part A, Schedule H.

If household gross income is:      The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

1. Enter amount of household gross income \_\_\_\_\_
  2. Multiply by appropriate percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5% or 4.0%) ..... \_\_\_\_\_
  3. Result ..... \_\_\_\_\_
  4. Enter amount of property taxes paid or 15% of rent paid ..... \_\_\_\_\_
  5. Enter amount from line 3 above ..... \_\_\_\_\_
  6. Balance (line 4 less line 5) ..... \_\_\_\_\_
  7. Multiply amount on line 6 by appropriate percentage (95% or 75%) ..... \_\_\_\_\_
  8. Property Tax Credit. Round to nearest whole dollar ..... \_\_\_\_\_
- Enter Property Tax Credit on line 7 of Schedule H.**

**PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.**

The following percentages are applicable for the computation of the credit under Part B, Schedule H.

If household gross income is:      The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income \_\_\_\_\_
2. Multiply by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) ..... \_\_\_\_\_
3. Result ..... \_\_\_\_\_
4. Enter amount of property taxes paid or 15% of rent paid ..... \_\_\_\_\_
5. Enter amount from line 3 above ..... \_\_\_\_\_
6. Property Tax Credit (line 4 less line 5) Round to nearest whole dollar ..... \_\_\_\_\_

**Enter Property Tax Credit on line 12 of Schedule H.**

**NOTE:** Maximum credit allowable for either PART A or PART B is \$750.